

REPORT
OF THE
STATE AUDITOR
OF
GEORGIA

YEAR ENDED JUNE 30,

1980

W. M. Nixon
State Auditor

STATE OF GEORGIA
DEPARTMENT OF AUDITS

To the General Assembly of Georgia

Greetings:

The annual report of this office summarizing the audit reports of all State agencies and units of the University System of Georgia is submitted to the public in this and in three supplemental volumes for the fiscal year ended June 30, 1980.

Section I of this volume reports the financial operations of State governmental units and Section II thereof reports the financial operations of units of the University System of Georgia.

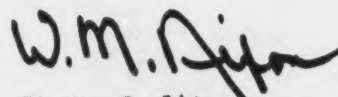
One supplement lists the personnel of State agencies and the amount paid to each in the year for services and for travel expense, the second supplement lists personnel of the University System of Georgia and the amount paid to each in the year for services and for travel expense, and the third supplement lists by State agency, board, commission, authority, retirement system and units of the University System of Georgia professional fees and reimbursable expenses paid and to whom such payments were made.

General comments in both sections of this volume relate to the units collectively and audit findings relate to the individual units as shown in the audit report for each unit.

The undersigned State Auditor continues the policy of requiring a firm of Georgia Certified Accountants to audit any accounts that the State Auditor is required by law to administer or to have any part in the administration of, such as the Department of Audits' funds and all the funds of the various boards and authorities on which the State Auditor, by law, is required to serve as a board member.

Unit reports of all State agencies and units of the University System of Georgia with fuller detail and analysis are on file in this office and are open to public inspection.

Respectfully,


State Auditor

Atlanta, Georgia

December 31, 1980

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(See separate report of each on file in State Auditor's office)

SECTION I
REPORT OF THE STATE AUDITOR OF GEORGIA
OF
ALL STATE AGENCIES,
EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

GENERAL COMMENTS

INTRODUCTION

This is Section I of the annual report of the State Auditor. This section reports on the financial operations of all State Agencies, excluding the units of the University System, for the fiscal year ended June 30, 1980.

Section II of this report deals with the financial operations of the units of the University System for the fiscal year ended June 30, 1980.

FINANCIAL CONDITION

A Combined Balance Sheet of All Fund Types and Account Groups is presented on pages 22 and 23 of this report.

The Balance Sheet of the Department of Administrative Services, Fiscal Division, Funding and Custody Accounts, as presented on page 56, shows there was an unreserved fund balance (surplus) of the General Fund of \$140,107,641.88. The Balance Sheet of all State spending units, excluding units of the University System, as presented on page 71, shows there was an unreserved fund balance (surplus) of the Budget Funds of \$18,329,575.58.

The unreserved fund balance (surplus) of \$140,107,641.88 of the General Fund of the Department of Administrative Services, Fiscal Division and the unreserved fund balance (surplus) of \$18,329,575.58 of the Budget Funds of all State spending units, excluding units of the University System, made a total unreserved fund balance (surplus) of \$158,437,217.46 at June 30, 1980.

FUNDS AVAILABLE AND EXPENDITURES

A summary of total funds available and expenditures, excluding units of the University System, for the past two fiscal years is as follows:

	1980	1979
<u>REVENUES</u>		
Taxes, Fines and Forfeits	\$ 2,738,797,357.20	\$ 2,460,848,198.27
Grants from U. S. Government	1,584,575,001.82	1,360,876,657.57
Grants from Counties and Cities	3,179,293.51	17,834,245.13
Donations for Operations	124,405.25	503.83
Rents on Investment Properties	3,559,594.60	3,128,465.97
Interest Earned	86,411,262.79	69,594,139.22
Contributions from Public Trust Funds	2,858,281.15	2,462,830.92
Operating Earnings from Fees, Rents and Sales for Services	334,067,590.42	259,639,972.42
Total State Revenue Receipts	\$ 4,753,572,786.74	\$ 4,174,385,021.33
<u>EXPENDITURES</u>		
Current		
Personal Services	\$ 656,170,183.79	\$ 594,151,049.86
Regular Operating Expenses	2,835,014,003.91	2,505,154,297.23
Travel	13,903,090.91	13,179,504.50
Motor Vehicle Equipment Purchases	11,386,870.07	10,399,725.43
Publications and Printing	8,760,235.54	7,931,615.56
Equipment Purchases	14,734,960.95	19,467,366.39
Computer Charges	32,355,424.33	28,554,529.25
Real Estate Rentals	15,317,276.53	13,374,115.34
Telecommunications	31,901,293.14	28,581,282.42
Per Diem, Fees and Contracts	198,163,724.65	182,257,611.47
Capital Outlay	735,467,547.16	669,308,576.39
Authority Lease Rentals	59,206,589.88	60,293,761.86
Debt Service		
Principal Retirement	14,850,000.00	13,975,000.00
Interest and Fiscal Charges	27,576,928.75	28,418,567.50
Total Expenditures	\$ 4,654,808,129.61	\$ 4,175,047,003.20
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 98,764,657.13	\$ (-) 661,981.87
<u>OTHER FINANCING SOURCES (USES)</u>		
Carry-Over from Prior Years Fund Balances	\$ 760,565,992.78	\$ 864,522,163.39
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	26,137,635.85	24,320,542.68
Proceeds of General Obligation Bonds	64,000,000.00	.00
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds	(-) 10,573,438.64	(-) 114,501,742.87
Total Other Financing Sources (Uses)	\$ 840,130,189.99	\$ 774,340,963.20
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	\$ 938,894,847.12	\$ 773,678,981.33
Assessment and Collection Allowance to Outside Agencies included in Per Diem and Fees	\$ 37,625,591.88	\$ 34,027,361.46

GENERAL OBLIGATION BONDS

In November of 1972, the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523 - the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt.

A schedule of General Obligation bonds outstanding, for which the full faith, credit and taxing power of the State is pledged, is presented on page 139 of this report.

This schedule shows that General Obligation bonds outstanding on June 30, 1980, amounted to \$547,190,000.00.

AUTHORITY BONDS

Prior to the adoption of the above mentioned Constitutional Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities.

In fiscal year 1979, the Georgia State Financing and Investment Commission received an appropriation in the amount of \$105,000,000.00 to fund fully Georgia Education Authority (Schools) bonds. As of May 3, 1979, the amount of Georgia Education Authority (Schools) bonds outstanding totaled \$204,921,000.00 and had a total debt service of \$263,847,611.00. Using the appropriation together with various reserve funds of the Georgia Education Authority (Schools), the Commission purchased from the Federal National Mortgage Association a specially structured debt instrument guaranteed by the Government National Mortgage Association pursuant to section 306 (g) of the National Housing Act. Under this guaranty, the full faith and credit of the United States was pledged to the timely payment of principal and interest on the FNMA bond purchased by the Commission. Therefore, this transaction has defeased all outstanding Georgia Education Authority (Schools) bonds and accordingly, the Trust Indentures have been cancelled and the liens of the Indentures on the revenues and funds of the Authority have been discharged.

A schedule of Authority bonds outstanding, for the payment of which the State of Georgia is obligated and the good faith of the State is pledged, is presented on pages 142 through 144 of this report.

This schedule, which includes defeased Georgia Education Authority (Schools) bonds, shows that Authority bonds outstanding at June 30, 1980, amounted to \$695,034,000.00.

GENERAL

A schedule of Other expenditures by spending units showing the project activity is presented on pages 112 through 123 of this report. This classification represents expenditures from funds appropriated by the General Assembly for projects or activities that were not designated in the Appropriations Act as Personal Services, Regular Operating Expenses, Travel, Motor Vehicle Equipment Purchases, Publications and Printing, Equipment Purchases, Computer Charges, Real Estate Rentals, Telecommunications, Per Diem, Fees and Contracts, Capital Outlay, Authority Lease Rentals or General Obligation Debt Sinking Fund.

A comparison of approved budget to total funds available and expenditures by spending units, excluding units of the University System is presented on pages 172 through 217 of this report.

Unit reports of all spending units with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports, excluding units of the University System, by spending units are quoted as follows:

ADMINISTRATIVE SERVICES, DEPARTMENT OF

PRIOR YEARS' FINDINGS

THEFT FROM CENTRAL SUPPLY DISTRIBUTION CENTER

On December 20, 1974, a theft from the Central Supply Distribution Center of the Department of Administrative Services located at 2685 Stewart Avenue, S. W., Atlanta, Georgia was reported to the Atlanta Police Department and the Georgia Bureau of Investigation. As of the close of this audit, the case remained open. Future reference to this theft will be deleted from subsequent audit reports.

AUDIT FINDINGS continued

ADMINISTRATIVE SERVICES, DEPARTMENT OF continued

PRIOR YEARS' FINDINGS continued

PAYROLL OVERPAYMENT

Effective July 1, 1975, Mr. Gayle N. Manley was appointed Commissioner of the Department of Administrative Services to succeed Mr. Ernie O'Neal. Upon retirement, Mr. O'Neal was paid \$4,912.89 for accrued annual leave earned as a State employee. Act No. 354, Sections 1 and 2 (Georgia Laws 1973) limited the maximum salary of the Commissioner of the Department of Administrative Services to \$32,500.00 annually. An account receivable from Mr. O'Neal has been established and is included in the accounts receivable on Schedule "5", page 27 of unit report.

An action was filed on January 4, 1977, in the Barrow County Superior Court, State of Georgia v. Ernie O'Neal, Civil Action No. 8250, in which the State sought to recover from former Commissioner O'Neal the \$4,912.89. A decision was reached by the Barrow County Superior Court on December 3, 1979. The court ruled that "the defendant had a vested right to this accrued benefit and that the payment of \$4,912.89 to the defendant on June 30, 1975, characterized as terminal leave for 45 days of accrued annual leave, was a proper payment to which defendant is entitled under regulation, statute and case law,".

The State has filed an appeal with the Georgia Court of Appeals and as of the close of this audit, a decision had not been rendered.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

Payroll exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division for the year ended June 30, 1980, which were unresolved at the conclusion of this examination were as follows:

Elders, Janis S.	\$ 613.88
Mason, William P.	647.00
	<u>\$ 1,260.88</u>

Efforts should be continued to resolve these exceptions.

AGRICULTURE, DEPARTMENT OF

PRIOR YEARS' FINDING

There was no change in the \$3,073.38 due from former employee Lawrence Z. Zachary brought forward from the fiscal year ended June 30, 1959.

ACCOUNTS RECEIVABLE

In the period under review, overpayments were made to the Employees' Retirement System for Social Security in the amount of \$647.85, which consisted of employees' withholdings of \$323.96 and employer's cost of \$323.89. Unrecovered overpayments are the responsibility of the person authorizing disbursements. These overpayments are included in the accounts receivable on Schedule "5" of unit report.

INVENTORY OF EQUIPMENT

Audit tests of equipment inventory were conducted to determine if adequate records are being maintained to control equipment. The results of the tests for the year ended June 30, 1980, are as follows:

(1) Number of Items Charged on Inventory Test Listing	<u>1,074</u>
(2) Number of Items Physically Located in Test Area	<u>859</u>
(3) Number of Items not Physically Located in Test Area	<u>215</u>

This examination indicated progress has been made from previous audits; however, continued effort is needed to insure that inventory records reflect equipment on hand.

COMMUNITY AFFAIRS, DEPARTMENT OF

ECONOMIC DEVELOPMENT COUNCIL OF GEORGIA

The audit report of the Economic Development Council of Georgia for the year ended June 30, 1979, reflected that the Council had a deficit of \$145.28. Since the Council was not State funded in the year ended June 30, 1980, the Department of

GENERAL COMMENTSAUDIT FINDINGS continued

COMMUNITY AFFAIRS, DEPARTMENT OF continued

ECONOMIC DEVELOPMENT COUNCIL OF GEORGIA continued

Community Affairs liquidated the deficit, which reduced the Department's current year unreserved fund balance (surplus) in the amount of \$145.28.

OUT-OF-COURT SETTLEMENT

In the year under review, the Department of Community Affairs recorded an expenditure of \$35,980.20 for an out-of-court settlement to Judith A. Riley. This expenditure was in response to a Federal unlawful sex discrimination and retaliation lawsuit filed by Judith A. Riley against the State Crime Commission. Funding for this expenditure was provided by \$32,382.18 in the Department of Justice, Law Enforcement Assistance Administration, 1979 Planning Funds and \$3,598.02 in State funds. The expenditure is recorded on the Reconciliation of Salaries, Schedule "26", of unit report, as an adjustment to salaries paid.

COMPTROLLER GENERAL

STATE REVENUE COLLECTIONS FUND

Audit reports for years ended June 30, 1978, and June 30, 1979, called attention to certain inadequacies in the internal control procedures of the Insurance Agent's Licenses Division of the Comptroller General's Office. During the year ended June 30, 1979, corrective measures requiring system changes were taken and these changes appeared to be adequate. In the year under review, improvement was noted in these procedures; however, there is still a need of additional management overview in the issuing and voiding of licensing documents.

CONSERVATION:

FORESTRY COMMISSION, GEORGIA

MOTOR VEHICLES

The Supplemental Appropriations Act for the fiscal year ended June 30, 1980, provided for the Georgia Forestry Commission to have 751 motor vehicles. At June 30, 1980, the Commission had 756 motor vehicles which was 5 more than authorized by the Act. However, subsequent to June 30, 1980, the Commission delivered 2 vehicles to the Department of Administrative Services, Property and Space Management Division. The remaining 3 motor vehicles have not been assigned by the Commission, but will be placed in service as older vehicles are surplus in accordance with the policies of the Georgia Forestry Commission.

NATURAL RESOURCES, DEPARTMENT OF

PRIOR YEARS' FINDING

In the fiscal year ended June 30, 1959, a shortage of \$50,200.00 was discovered in the accounts of the Department of Mines, Mining and Geology, \$6,488.26 of which was recovered in the fiscal year ended June 30, 1960, \$2,450.00 was recovered in the fiscal year ended June 30, 1970, \$25,000.00 was recovered in the fiscal year ended June 30, 1971, \$500.00 was recovered in the fiscal year ended June 30, 1973, and \$450.00 was recovered in the fiscal year ended June 30, 1979. A balance of \$15,311.74 remained as of June 30, 1980.

DEFENSE, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENTS

In fiscal years ended June 30, 1977, and June 30, 1979, salary overpayments of \$99.50 and \$211.20 were made to Chester Gray and John W. Sanders, III, respectively. These employees were terminated before the obligations were satisfied, and attempts to recover these overpayments have been unsuccessful. These salary overpayments are shown as accounts receivable on Schedule "5", page 20 of unit report.

AUDIT FINDINGS continued

EDUCATION:

EDUCATION, DEPARTMENT OF

PRIOR YEARS' FINDINGS

IMPROPER PAYMENTS - SUPERINTENDENT'S SALARY

An audit made by the Department of Audits of the Dodge County Board of Education for the year ended June 30, 1978, noted that reimbursements for salary of the Superintendent exceeded salary requisitions submitted by the Board by \$461.96. In the year under review, no refund was received. Refund should be secured from the Dodge County Board of Education for transmittal to the Department of Administrative Services, Fiscal Division.

NORTH GEORGIA VOCATIONAL-TECHNICAL SCHOOL

The audit reports for the years ended June 30, 1978, and June 30, 1979, called attention to a cash shortage of \$396.55. In the year under review, reimbursement was secured by the Department of Education.

ATLANTA AREA SCHOOL FOR THE DEAF

The audit reports for the years ended June 30, 1977, June 30, 1978, and June 30, 1979, noted that actual bank deposits were in excess of amounts recorded on pre-numbered receipts issued for yearbook collections and student activity fees. In the year under review, the auditors observed that the problem continued to exist. Again, it is recommended that receipts be issued for each collection and that copies of these receipts be reconciled with bank deposits.

GENERAL ACCOUNTING

On July 1, 1979, the Department of Education adopted the Fiscal Accounting and Control System (FACS) as the official accounting system of the Department. During the year under review, the following deficiencies were noted in regard to the recording of user generated journal vouchers by the Department of Education:

- (1) An analysis of the opening entries recorded on the system revealed that opening entries recorded were not in agreement with closing entries as reflected on the old accounting system.
- (2) Many journal entries were recorded into the accounting records with no accompanying explanation or documentation.
- (3) An unnecessarily large number of user generated journal entries were made by the Department of Education during the period under review. Many of these journal entries were necessary to correct previous journal entries that had been recorded in error by the Department of Education.

Because of the problems cited above, we were neither able to satisfactorily identify all errors made in recording the opening entries of the Department of Education nor were we able to adjust all current year activity for errors made in recording journal vouchers. As a result, an unidentified adjustment of \$11,873.26 (net) is reflected on the Statement of Changes in Fund Balances, Exhibit "D" of unit report.

Strict internal controls should be implemented by the Department of Education to insure that all journal entries are reviewed for correctness and documentation by appropriate personnel prior to recording them in the financial records.

CASH

Monthly bank reconciliations as presented for examination by the Department of Education were not reconciled to the general ledger balances as reflected on the Fiscal Accounting and Control System (FACS). As a result, it was necessary for the Department of Audits to reconcile bank accounts to general ledger balances.

Internal administrative procedures should be implemented to insure that all cash accounts are reconciled to FACS on a timely basis.

GRANT PROGRAMS

The Fund Source Trial Balance is the FACS report which identifies the financial condition and operations of each individual grant program administered by the Department of Education. Analysis of the Fund Source Trial Balance as of June 30, 1980, revealed numerous errors in recording accounts receivable, reserves for unearned revenue and grant revenues on an individual fund source basis.

AUDIT FINDINGS continued

EDUCATION: continued

EDUCATION, DEPARTMENT OF continued

GRANT PROGRAMS continued

Because of the numerous errors detected on the Fund Source Trial Balance, we were unable to satisfy ourselves as to the accuracy of accounts receivable, reserves for unearned revenue and grant revenues for the individual grant programs as reflected in Schedules "8" and "9" of unit report.

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF

SCOPE OF EXAMINATION

The disbursements of the Employees' Health Benefits Self-Insurance Program in the Private Trust and Agency Funds, as presented on Exhibit "H" in unit report, were based on monthly registers of drafts issued which were prepared by the Equitable Life Assurance Society of the United States. These registers plus additional adjustments provided by Equitable were reconciled monthly by personnel of the Board of Regents of the University System of Georgia to a bank account maintained in the Chase Manhattan Bank, New York, New York. Drafts clearing the Chase Manhattan Bank account were returned to the Equitable Life Assurance Society of the United States. We were unable to verify that the drafts issued and the adjustments made were in fact all the activity transacted in the bank account. Therefore, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the disbursements of the fund referred to above or on the accuracy of the ending cash balance in the Chase Manhattan Bank as presented on Schedule "6" of unit report.

GENERAL ASSEMBLY OF GEORGIA

At the time of this audit, a civil suit was in process concerning alleged overcharges by a local vendor or vendors on printing expenses. Results of this litigation will be reported in a subsequent audit report.

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA

EARLY RETIREMENT OF BONDS

In the year under review, the Georgia State Financing and Investment Commission redeemed the following bonds in advance of due date as provided by Senate Bill 358, Georgia Laws 1973.

BOND SERIESBOND NOS.

1974 A
1975 B
1975 C

3985-3989
5502-5503
4051-4052
8205-8216
8221-8228
6684-6692
6694-6764
9171-9172
4012
1096-1115
12201

1975 E

1976 D
1977 B
1977 D

The funds for debt retirement have been included as cash receipts from the Georgia State Financing and Investment Commission in the Debt Service Fund, and the related expense has been reflected as debt retirement on the appropriate bond issues.

HIGHWAY SAFETY, OFFICE OF

INTERNAL AUDITS ON SUB-GRANTS OF FEDERAL HIGHWAY SAFETY FUNDS

An audit of the Office of Highway Safety by the Department of Transportation, Office of Inspector General (Audit Report No. R4-DT-0-382, September 18, 1980) took exception to procedures utilized in property procurement and management by sub-grantees of Federal Highway Safety Funds. This exception was based on requirements set forth in the Office of Management and Budget Circular A-102, Attachments N and O. The audit recommends that a total of \$222,478.00 for questioned and unresolved costs be reimbursed to the National Highway Traffic Safety Administration.

In our review of the audits performed by the internal audit staff of the Office of Highway Safety relative to sub-grants of Federal Highway Safety Funds, we find that there were several instances in the area of property procurement and management where the audit function was not performed in accordance with the Office of Management and Budget Circular A-102.

AUDIT FINDINGS continued

HIGHWAY SAFETY, OFFICE OF continued

INTERNAL AUDITS ON SUB-GRANTS OF FEDERAL HIGHWAY SAFETY FUNDS continued

However, we noted that the audits were performed in accordance with procedures approved by the National Highway Traffic Safety Administration, and no exceptions have been taken on prior Federal audits.

It is our conclusion that the National Highway Traffic Safety Administration should clarify their position relative to acceptable procedures to be utilized in the area of property procurement and management in order that the Office of Highway Safety can correctly inform sub-grantees of the required procedures. We further conclude that it would be improper to impose any new procedures, contrary to those formerly approved, on a retroactive basis.

HUMAN RESOURCES, DEPARTMENT OF

UNRECORDED PAYROLL TRANSACTIONS

At June 30, 1980, the bank reconciliation for the Payroll Account reflected reconciling items in the amount of \$22,325.83 for unrecorded payroll transactions, as shown on the Analysis of Cash Balance, Schedule "9" in unit report. These items represented hand drawn checks and refunds that had not been posted to the Department's general ledger. Accounting entries were made to record these transactions in the subsequent fiscal period.

INVENTORY

The audit report for the year ended June 30, 1979, noted that a lack of accounting control existed during the fiscal year end reconciliation of institutional inventory records to central accounting office records. In the year under review, the Department of Human Resources implemented uniform inventory reconciliation procedures. Audit tests performed at the end of the fiscal year indicated inventories were properly reconciled and accurately stated in all material respects.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1979, a total of \$23,194.50 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At the date of this audit, the following prior years' exceptions had not been cleared.

Akridge,	Lillie Mae	\$	110.00
Bailey,	Brenda Marie		91.04
Brown,	Mary S.		696.00
Cadwell,	Bert Preston, Jr.		48.39
Childers,	Susan K.		234.37
Dehaan,	Virginia S.		116.13
Etheridge,	Wayne C.		66.00
Gilmore,	Linda Faye		624.50
Goodroe,	Emma H.		2,694.00
Greenway,	Michael		157.50
Henson,	Vale J.		112.70
LeCroy,	Ricky L.		4,278.09
Lewis,	Arthur J.		73.06
Quinn,	Marlene		381.50
Roberson,	Jerry D.		944.46
Robinson,	Linda Faye		426.25
Trimble,	Sandra K.		28.21
Tumblin,	Alice P.		462.00
Wheeler,	Phillip D.		70.92
Williams,	Jeffrey		56.55
		\$	<u>11,671.67</u>

Payroll exceptions reported for the year ended June 30, 1980, which were unresolved at the conclusion of this audit were as follows:

Albury,	Wendy S.	\$	265.26
Arnold,	Donald D.		719.86
Badwell,	Sonja B.		27.83
Bess,	Douglas R.		303.04
Calhoun,	Johnny		165.00
Chapman,	Larry		132.00
Cheely,	Earlene		227.46
Clark,	Joseph		183.00
Clark,	Mary		830.00
Coppage,	Lucis S., Jr.		187.50
Curl,	Eloise G.		30.50
Deal,	Mara M.		37.00

GENERAL COMMENTSAUDIT FINDINGS continued

HUMAN RESOURCES, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS continued

Dowling,	Barbara A.	\$ (-)	38.05
Dyals,	Rose M.		392.00
Edge,	Nancy R.		108.08
Farrow,	Frances B.		132.50
Foreman,	Shirley J.		207.19
Gordon,	Tyronne		699.00
Harris,	Charlie L.		183.00
Hester,	Hoyt		156.00
Hester,	Louise M.		434.43
Hicks,	Alice P.		196.00
Hicks,	Phil T.	(-)	163.11
Hill,	Mamie E.		110.00
Jackson,	Claude D.		227.46
Johnson,	Ann		775.22
Johnson,	William T.		810.00
Jones,	Jeannie L.		33.48
Jones,	Patricia C.		70.00
Leegate,	Daphne	(-)	33.39
Lowery,	John T.		77.00
Mapp,	Sara E.		442.00
McDonald,	Carol A.	(-)	2,563.75
McMillan,	Janis W.		441.00
McPhail,	Marilyn		52.50
Moats,	James L.		438.98
Moore,	Ira		183.00
Parke,	Glaister A.		28.39
Parrimon,	Rudy L.	(-)	23.25
Pendergrast,	Mary E.	(-)	195.08
Robinson,	Lucille J.	(-)	129.00
Rogers,	Sharon A.		380.60
Sanders,	Myrtle		40.11
Smith,	Mary A.		2,515.39
Stark,	Jack M.		258.70
Stevenson,	Deloris A.		52.00
Watson,	Marilyn		19.03
West,	Grace F.		580.00
Woodall,	Shelia G.		187.63
Woolfolk,	Roosevelt, Jr.		183.00
Wyatt,	James L.		198.87
Zebrowski,	Randy H.		59.00
			<u>\$ 10,634.38</u>

The Personnel Services Section has contacted or attempted to contact these employees to establish ways and means by which to correct these payroll exceptions. Efforts should be continued to resolve these exceptions.

INDUSTRY AND TRADE, DEPARTMENT OF

PRIOR YEARS' FINDINGS

REVENUE SHARING FUND

The following is quoted from the audit report for the year ended June 30, 1974:

"The Department of Community Development was notified by the Equal Opportunity Commission that a Notice of Charge of Employment Discrimination had been filed against the Department on May 7, 1974."

In the year under review, no action was taken on these charges.

EMPLOYEE PARKING

The audit report for the year ended June 30, 1979, stated that the Department of Industry and Trade paid \$1,950.00 to Omni International, Limited for employee parking. During the year under review, reimbursement of \$1,859.00 was secured and deposited to the Budget Fund. A refund of the \$91.00 remaining balance should be made to the Budget Fund.

PROSPECT SUBSISTENCE

Article III, Section VIII, Paragraph XII (6) of the Constitution of the State of Georgia of 1976 provides as follows:

"Notwithstanding any other provisions of this Constitution, the Department of Industry and Trade, in order to make Georgia competitive with other states in securing new business, industry and tourism, is hereby authorized to expend available funds for the business meals and incidental expenses of bona fide industrial prospects and other persons who attend any meeting at the request of the Department to discuss the location or development of new business, industry or tourism within the State. All such expenditures shall be verified by vouchers showing the date, place, purpose and persons for whom such expenditures were made. The State Auditor shall conduct an audit of such expenditures at least every six months."

AUDIT FINDINGS continued

INDUSTRY AND TRADE, DEPARTMENT OF continued

PROSPECT SUBSISTENCE continued

In addition, the Department's regulations for prospect subsistence require that before such funds can be expended prior approval be requested by the employee, recommended by the division director and approved by the Commissioner's office. A total of 13% of the vouchers examined were not supported by the prior approval request form.

It is recommended that controls be initiated to insure that the Department's regulations and the above State law are complied with. All of the vouchers covering such expenditures are summarized in records maintained in the office of the State Auditor.

INVESTIGATION, GEORGIA BUREAU OF

PRIOR YEAR'S FINDING

SALARY OVERPAYMENT

The audit report for the year ended June 30, 1979, stated that a salary overpayment of \$1,519.25 was made to an employee, Robert Irving Hardin. In the year under review, reimbursements of \$744.00 were received through payroll deductions. On June 30, 1980, a balance of \$775.25 remained, and this amount is shown as an account receivable.

INVENTORY RECORDS

An examination of the perpetual equipment inventory records maintained by the Georgia Bureau of Investigation revealed the following deficiencies:

- (1) A random sample of 56 equipment items at the Georgia Crime Information Center revealed that 22.4% of the equipment items could not be located and/or physically examined by the auditors and that five equipment items did not have the identifying decals attached.
- (2) A complete inventory of weapons revealed that:
 - (a) Seven discrepancies were found between the computerized inventory listing and manual records maintained.
 - (b) Fifteen errors existed between the manual inventory and personal property records.
 - (c) Two handguns acquired through evidence proceedings and two automatic rifles acquired from other State agencies were physically examined but were not on the existing equipment inventory records. Four different weapons that were listed on the equipment inventory records could not be located and/or accounted for.
- (3) An examination of the evidence disposition room revealed that no centralized inventory was maintained for evidence awaiting disposal and/or disposition.

The examination indicated a serious lack of internal control in the area of equipment location and reporting to inventory records. Physical inspections should be made periodically in all departments, inventory control records should be accurately adjusted, and any movement of equipment should be properly documented and recorded on control records.

JUDICIAL SYSTEM:

SUPERIOR COURTS

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENTS

A salary overpayment of \$5,830.00 was made to Ms. Mary Corine Hentz during the prior fiscal years. This matter has been referred to the Attorney General, and steps have been taken to recover this overpayment. In the year ended June 30, 1980, no funds were recovered, and the salary overpayment of \$5,830.00 is shown as an account receivable in unit report.

A salary overpayment of \$673.86 was made to Michael George Kam during the prior fiscal year. In the year under review, the salary of Mr. Kam was reduced by the amount of this overpayment.

CURRENT YEAR'S FINDING

SALARY OVERPAYMENT

In the year under review, it was determined that a salary overpayment of \$7,200.00 was made to Mrs. Dorothy Ward Pritchett during the prior fiscal years. This matter has been referred to the Attorney General, and steps have been taken to recover this overpayment.

AUDIT FINDINGS continued

JUDICIAL SYSTEM: continued

INDIGENT DEFENSE COUNCIL, GEORGIA

PETTY CASH THEFT

On October 14, 1979, the Petty Cash Fund of \$50.00 was stolen from the Georgia Indigent Defense Council located at 15 Peachtree Street, Atlanta, Georgia. The Atlanta Police Department has conducted an investigation, but no report had been received as of the date of unit report.

LABOR, DEPARTMENT OF

PRIOR YEAR'S FINDING

SALARY OVERPAYMENT

The audit report for the year ended June 30, 1979, showed a salary overpayment of \$199.78 was made to an employee, Linda J. Pilinko. In the year under review, reimbursement of \$100.00 was received. On June 30, 1980, a balance of \$99.78 remained, and this amount is shown as an account receivable in unit report.

MEDICAL ASSISTANCE, DEPARTMENT OF

RECEIVABLES AND PAYABLES

Audit tests made during the year under review revealed that internal control systems utilized by the Department of Medical Assistance were inadequate in the areas of accounts receivable and accounts payable. The following deficiencies were noted in regard to receivables and payables during the year under review:

- (1) Accounts receivable balances reflected by the general ledger at June 30, 1980, did not reflect the correct amounts owed to the Department from various sources. Net audit adjustments were made to reduce accounts receivable by \$1,155,834.45 to correct these balances.
- (2) Accounts payable at June 30, 1980, as recorded on the general ledger reflected liabilities totaling \$3,602,984.61. Net audit adjustments resulted in a reduction of this amount by \$1,535,048.63. This decrease was necessitated by the failure of the Department of Medical Assistance to review periodically stale dated payables.

It is recommended that receivable and payable accounts be reviewed, reconciled and adjusted on a timely basis. Appropriate management reviews should be made to insure that these processes are being performed.

GRANT PROGRAMS

The Fund Source Trial Balance (FACS Report No. 2411) is the FACS report which identifies revenues and expenditures of each individual grant program administered by the Department of Medical Assistance. During the year under review, this report was not reconciled to the required Federal expenditure reports or balanced individually on a fund source basis. In order to provide an acceptable audit trail on Federal programs, it is vitally important that this report be reviewed, reconciled and balanced on a monthly basis.

TRAVEL

In the year under review, the following discrepancies were revealed in the examination of travel vouchers:

- (1) Partially completed travel vouchers were paid.
- (2) Travel vouchers were paid with no approving signature.
- (3) Prior approval was not obtained for all out-of-state travel.
- (4) Employees were paid for in-town mileage distances far in excess of actual distances to and from destinations.
- (5) Employees were paid for meal expenses in excess of statewide travel regulations.

The Department of Medical Assistance should take appropriate action to insure that all travel expenses paid by the Department are in compliance with statewide travel regulations.

MEDICAID MANAGEMENT INFORMATION SYSTEM

The Department of Medical Assistance is operating under a Medicaid Plan which has been approved by the Federal Government. As a part of this plan, a computerized Medicaid Management Information System has been established and is utilized to pay medicaid benefits. Claims expense processed through this system is posted to the Fiscal Accounting and Control

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

MEDICAID MANAGEMENT INFORMATION SYSTEM continued

System through a computerized interface program. During the year under review, the postings to FACS were not reconciled by the Department of Medical Assistance with the Medicaid Management Information System daily activity files. It is essential that the Department of Medical Assistance take immediate action to insure that all postings from the Medicaid Management Information System are reconciled with the FACS accounting records on at least a monthly basis.

As a part of our audit a stratified monetary precision sample was used to test the accuracy and validity of the adjudicated claims of the Medicaid Management Information System for the period July 1, 1979, through September 30, 1979, as these claims appeared within the sub-system. The results of this sample found not only non-monetary errors, but also thirty-four total monetary errors of overstatement. Errors of overstatement represent claims in which the audit effort reached the conclusion that the claim was paid for more than it should have been.

The assurance or reliability statement which was attributable to this sample at the initial design was as follows: If all underlying source documentation and substantiation for each claim randomly drawn is properly examined and found to be error free, then there is a 95% probability that the population does not include more than \$512,805.00 in claims which are in error by any amount out of a total population of \$102,560,926.60 for the period July 1, 1979, through September 30, 1979.

Based upon the thirty-four errors of overpayments, the revised reliability statement is as follows: There is a 95% probability that the population should include more than \$512,805.00 in claims which are in error by any amount and that additionally this figure could be as much as \$1,098,121.44 for the period July 1, 1979, through September 30, 1979. The vast majority of errors that were found as a result of this audit occurred because of material weaknesses existing within the system design and internal control of the Medicaid Management Information System. Specific weaknesses in the system design and suggested corrective actions will be communicated to management of the Department of Medical Assistance as a result of this audit.

It should also be noted that the vast majority of the errors discussed above arose in connection with claim payments to institutional providers. It is the position of officials of the Department of Medical Assistance that errors made in claim payments to institutional providers will be adjusted in subsequent accounting periods when individual providers are audited by independent auditors to determine the true cost of services provided versus what was actually paid by the Department of Medical Assistance. These audits are necessary to provide a basis for periodic settlements because Federal regulations require that the Medicaid program pay on a "cost of services" basis rather than "billed charges". As of the date of this audit, the Department of Medical Assistance has made no final settlement with any institutional provider since the inception of the program. No entries have been recorded on the formal accounting records as of June 30, 1980, to reflect expected future audit settlements. Because of the known errors existing within the system design of the Medicaid Management Information System at June 30, 1980, the time delay involved in periodic settlements with institutional providers discussed above, and the unauditability of the settlements themselves, it is doubtful that sufficient competent evidential matter can be obtained during the course of any one accounting period to enable the Department of Audits to render an unqualified opinion on the financial transactions of the Medicaid Management Information System.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

The State Personnel Board - Merit System of Personnel Administration, Employees Services Division in certifying payrolls for the Department of Medical Assistance had various exceptions in the year ended June 30, 1980. Payroll exceptions unresolved at the conclusion of this examination were as follows:

Dew, Raymond S.	\$ 228.75
Leary, Michele D.	119.00
Young, Donald W., Sr.	215.00
	\$ 562.75

AUDIT FINDINGS continued

MEDICAL ASSISTANCE, DEPARTMENT OF continued

NONCOMPLIANCE WITH PAYROLL REGULATIONS continued

The Personnel Services Section should attempt to contact these employees to establish ways and means by which to correct these payroll exceptions. In the event these exceptions are incorrect, the State Merit System should be advised.

OFFENDER REHABILITATION, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENT - MR. ELLIS C. MACDOUGALL

In executive session on June 12, 1979, the Board of Corrections set the salary of the Commissioner of Offender Rehabilitation (Director of Corrections) at \$32,500.00 per year. Mr. Ellis C. MacDougall, who at this time was Commissioner of Offender Rehabilitation, was paid at the above mentioned rate for the fiscal year ended June 30, 1973. It was discovered at a later date that the Board of Corrections did not have the power to set the salary of the Commissioner of Offender Rehabilitation. House Bill No. 566 of the 1966 Session of the General Assembly set the salary of \$20,600.00 per annum and a subsistence allowance of \$2,000.00 per annum, making total compensation of \$22,600.00. Mr. MacDougall drew \$32,500.08 in salary for the fiscal year ended June 30, 1973; therefore, Mr. MacDougall was overpaid in the amount of \$9,900.08. The Attorney General has notified the State Auditor that suit has been filed in court to seek recovery of the above mentioned overpayment.

PAYMENT OF GARNISHMENT

The audit report for the year ended June 30, 1979, stated that the Department of Offender Rehabilitation paid \$754.97 for a legal judgment rendered by the Richmond County Superior Court because of the failure to comply with a proper legal notice of garnishment. The failure to comply with the legal notice resulted from the lack of faithful performance of duties by employees and is therefore considered the personal obligation of employees and officials responsible for disbursement of the Budget Fund.

A letter dated June 20, 1979, from David C. Evans, Commissioner of the Department of Offender Rehabilitation, to Mr. John C. Walden, Assistant Attorney General, requested legal assistance in recovering the \$754.97 from the former employee, Mr. Thomas C. Williams. Regardless of whether or not this litigation is successful does not lessen the responsibility of officials to reimburse the Budget Fund for the improper expenditure.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1979, a total of \$947.89 of payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division remained unresolved. At June 30, 1980, the two remaining overpayments were as follows:

Burney, Willie P.	\$ 18.87
Sikes, Dire C. - Turned over to Attorney General	572.50
	<u>\$ 591.37</u>

Payroll exceptions reported for the year ended June 30, 1980, which were unresolved at the conclusion of our examination were as follows:

Diotte, Marcelline	\$ 165.11
Guinn, John K.	281.90
Jackson, Pierce R.	40.06
Little, Patricia J.	17.92
	<u>\$ 504.99</u>

Efforts should be continued to resolve these exceptions.

FUNDS RECEIVED AND DISBURSED AT REHABILITATIVE FACILITIES

Included in Exhibit "G", pages 24 and 25 of unit report, are summaries of beginning and ending balances, receipts and disbursements of various accounts maintained at Georgia State Prison at Reidsville. Similar accounts are maintained at the other various facilities operated by the Department. Records showed that the Department's Internal Audit section made examinations of each of the units on a regular basis.

AUDIT FINDINGS continued

PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION

SELF INSURED HEALTH PROGRAM

A program of health insurance for employees was established by the State Personnel Board under powers authorized by Act 154 of the General Assembly approved on March 16, 1961, (Ga. Laws 1961, p. 147). House Bill No. 146, Act No. 23, approved February 27, 1975, authorized the State Personnel Board to provide a health insurance plan for public school teachers of the State of Georgia. This Act was ratified in the November, 1978 general election and became effective January 1, 1979. From the inception of the program through December 31, 1975, coverage was provided to participants through the purchase of a group policy from an insurance carrier.

Effective January 1, 1976, the State began self-insurance coverage. A contract was executed with the Travelers Insurance Company, effective January 1, 1976, to process all claims and to prepare payment drafts which were paid through a bank account maintained for this purpose by the State Personnel Board. This contract with the Travelers Insurance Company expired December 31, 1976. A contract was executed with Blue Cross/Blue Shield, effective January 1, 1977, to provide the service.

All claims submitted by program participants are received by the Health Insurance Section of the State Personnel Board and then transmitted to Blue Cross/Blue Shield for verification of coverage, processing and payment. Blue Cross/Blue Shield maintains a subscriber file based on information furnished by the Health Insurance Section of the State Personnel Board. The State Personnel Board is furnished computer listings of drafts issued and lists of drafts presented for payment. The Health Insurance Section of the State Personnel Board does not maintain any record of claims submitted or transmitted to Blue Cross/Blue Shield. Documentations included with claims are retained by Blue Cross/Blue Shield. Without the sequential registering of claims or methods of recording financial data of benefits requested, no comparison can be made of claims paid to claims submitted. It is recommended that random sampling techniques be employed on a quarterly basis to monitor effectively claims being processed. In addition to the verification of payments to covered employees, claims should also be reviewed to reconcile amounts paid with amounts claimed.

The Administrative Division maintains financial records based on information furnished by Blue Cross/Blue Shield. Expenditures for claim payments made by Blue Cross/Blue Shield for fiscal year 1980 were reconciled with cash disbursements made by the Health Insurance Section of the State Personnel Board.

PUBLIC SAFETY, DEPARTMENT OF

PRIOR YEARS' FINDINGS

SALARY OVERPAYMENTS

There was no change in the \$135.00 due from former employee Albert Morris brought forward from fiscal year ended June 30, 1976. On February 3, 1978, this claim was turned over to the Attorney General for collection. A letter dated October 2, 1979, from Russell N. Sewell, Jr., Assistant Attorney General, stated,

"We have exhausted all leads and we have been unable to locate the debtor. Under the circumstances, we have no alternative but to close our file."

This outcome does not lessen the responsibility of officials to reimburse the Budget Fund for the improper expenditure; however, this audit finding will not be cited in future reports.

The audit report for the year ended June 30, 1979, stated that a salary overpayment of \$360.00 was made to McKenney G. Thompson. In the year under review, reimbursement was received for this overpayment.

PER DIEM PAYMENTS

The Department of Audits provided the Department of Public Safety with a list containing possible violations of Georgia Code Section 89-913 which occurred during the fiscal year ended June 30, 1979.

This Code Section states, in part, as follows:

"It shall be unlawful for any full-time appointive State official or employee to contract to buy from or sell to the State of Georgia any real or personal property, goods or services, or a combination thereof, when such purchase or sale would benefit or be likely to benefit, such official or employee..."

AUDIT FINDINGS continued

PUBLIC SAFETY, DEPARTMENT OF continued

PER DIEM PAYMENTS continued

The Department of Public Safety reviewed this list and determined that the list contained the names of ten (10) individuals who were paid per diem and fee payments totaling \$2,582.02 that were in conflict with the Code. The Department of Public Safety has requested reimbursement of these payments, but as of June 30, 1980, no reimbursements had been received.

The Department should continue its efforts to collect these payments.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the year under review, payroll audit exceptions reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division which were unresolved at the conclusion of our examination were as follows:

Berry, Darlene	\$	15.84
O'Neal, Ronald E.		572.64
Reese, Charles D.		371.00
Stephens, Jerry L.		472.00
Taylor, Jimmy G.		345.75
	\$	<u>1,777.23</u>

Efforts should be continued to resolve these exceptions.

MOTOR VEHICLE INVENTORY

The Supplemental Appropriations Act for the fiscal year ended June 30, 1980, provided for the Department of Public Safety to have 1,019 passenger carrying motor vehicles. The motor vehicle inventory reflects that at June 30, 1980, the Department of Public Safety had 1,180 motor vehicles. Included in the inventory are the following vehicles: 4 buses, 1 tractor, 3 wreckers, 10 motorcycles and 1 tank truck.

The 1,180 vehicles less the 19 listed above leaves 1,161, which is 142 over the budgeted figure shown in the 1980 Supplemental Appropriations Act.

PUBLIC SERVICE COMMISSION

ACCOUNTS RECEIVABLE

The audit report for the year ended June 30, 1979, showed overpayments of employer's cost of F.I.C.A. of \$9.11 and employees' withholdings of F.I.C.A. of \$9.11. Unrecovered overpayments are the responsibility of the person authorizing disbursements. At June 30, 1980, these overpayments remained uncollected and are shown as accounts receivable on the Combined Balance Sheet, Exhibit "A", of unit report.

REVENUE, DEPARTMENT OF

SCOPE OF EXAMINATION

Due to the security placed on income tax returns by the Internal Revenue Service, 1954 Code - Subtitle F - Chapter 61B, we were unable to satisfy ourselves with respect to such revenues beyond the amounts recorded as received.

PRIOR YEARS' FINDINGS

SALES TAX UNIT

Receipt numbers 111,757 through 111,800 reported missing in the audit report for the year ended June 30, 1959, and receipt numbers 108,786 and 108,788 through 108,800 reported missing in the audit report for the year ended June 30, 1958, were still unaccounted for at the close of the present audit. No further mention will be made of these receipt numbers in subsequent audit reports.

MOTOR FUEL TAX UNIT

No change was made in this period of the \$69,610.40 due from Jim E. Jones, former Director of the Motor Fuel Tax Unit. See special report dated April 24, 1959, for details covering this item.

ALCOHOL AND TOBACCO TAX UNIT

At the time of this audit, the Alcohol and Tobacco Tax Unit did not maintain an adequate accounting system for the issuance of alcoholic beverage licenses. Reconciling items used to reconcile actual licenses issued to deposits of revenue

AUDIT FINDINGS continued

REVENUE, DEPARTMENT OF continued

ALCOHOL AND TOBACCO TAX UNIT continued

collections could not be substantiated by unit personnel. This problem has been brought to the attention of the appropriate officials of the Department of Revenue, and new procedures have been implemented which should correct this situation.

MOTOR VEHICLE TAX UNIT

Due to the volume of tag and title sales the last six months of the fiscal year, the Department of Revenue transferred to the Department of Administrative Services, Fiscal Division \$30,071,980.99 which had not been recorded in the system in the fiscal year ended June 30, 1980. These documents in process, as reflected on Schedule "13", page 3 of unit report, will be carried forward and recorded in the next fiscal year.

SECRETARY OF STATE

STATE REVENUE COLLECTIONS FUND

The special audit report of the Secretary of State's Revenue Collections Fund made by the Department of Audits and released March 21, 1975, called upon the Secretary of State to produce documentation explaining variances totaling \$50,580.30 or initiate proceedings for their recovery.

In the years ended June 30, 1975, June 30, 1976, June 30, 1978, and June 30, 1979, satisfactory documentation and/or cash in the amount of \$7,094.50, \$657.00, \$10,000.00 and \$200.00, respectively, were received, leaving a net variance of \$32,628.80. In the year under review, there was no record of any additional funds having been received.

At the time of this audit, an investigation was in process concerning discrepancies found in the handling and transmittal of State Revenue Collections by the Corporations Regulation Division of the Secretary of State to the Department's fiscal office. Results of this investigation will be reported in a subsequent special audit.

NONCOMPLIANCE WITH PAYROLL REGULATIONS

In the audit report for the year ended June 30, 1979, a total of \$1,124.30 of payroll exceptions was reported by the State Personnel Board - Merit System of Personnel Administration, Employees Services Division. The two overpayments were as follows:

Hood, Anthony M.	\$ 550.00
Wallace, June N.	574.30
	<u>\$ 1,124.30</u>

Payroll exceptions reported for the year ended June 30, 1980, which were unresolved at the conclusion of this examination were as follows:

Byrd, Ronald O.	\$ 134.60
Tanner, Mildred S.	1,671.49
Whitehead, Betty Z.	269.20
Williams, Jacqueline	27.99
	<u>\$ 2,103.28</u>

Appropriate action has been taken in the subsequent fiscal year to resolve all of the above payroll exceptions.

GENERAL

At the time of this audit, a civil suit was in process concerning alleged overcharges by a local vendor or vendors on printing expenses in prior years. Results of this litigation will be reported in a subsequent audit report.

TRANSPORTATION, DEPARTMENT OF

DEFICIENCY JUDGMENTS

In the purchase of land for right-of-way, litigation resulted in numerous instances. Several of these legal actions resulted in decisions awarding the Department of Transportation judgments for amounts paid in excess of the value as finally determined by the courts. At the time of the audit, uncollected deficiency judgments amounted to \$85,487.34.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

JUNE 30, 1980

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1980

ASSETS	GOVERNMENTAL FUND TYPES			
	GENERAL	BUDGET	STATE REVENUE COLLECTIONS	DEBT SERVICE
Cash in Banks, on Hand and Time Deposits	\$756,421,058.44	\$ 74,327,277.06	\$ 1,156,523.36	\$ 16,523.26
Investments, at Cost				7,011,041.30
Accounts Receivable		791,412,295.78		
Due from Other Funds		530,740,877.52		
Other Assets		359,199.78		
Land and Buildings				
Amount Available in Debt Service Funds				
Amount to be Provided for Retirement of General Long-Term Debt				
Total Assets	\$756,421,058.44	\$1,396,839,650.14	\$ 1,156,523.36	\$ 7,027,564.56
LIABILITIES AND FUND EQUITY				
Liabilities:				
Vouchers Payable		\$ 801,576,340.77		
Due to Other Funds	\$530,740,877.52			
State Bonds and Certificates of 1838, 1879 and 1940				\$ 15,605.00
General Obligation Bonds Payable				
Total Liabilities	\$530,740,877.52	\$ 801,576,340.77		\$ 15,605.00
Fund Equity:				
Investment in General Fixed Assets				
Fund Balances				
Reserved				
Revenue Shortfall	\$ 84,299,930.41			
Federal Funds, Matching Funds and Other		\$ 576,925,629.87		
State Revenue Collections - Unfunded			\$ 1,156,523.36	
Capital Projects				
Public Trust Funds				
Private Trust and Agency Funds				
Unreserved				
Designated				
Federal Revenue Sharing Funds	1,272,608.63	8,103.92		
Debt Service Funds				\$ 7,011,959.56
Surplus				
State Funds	140,107,641.88	18,329,575.58		
Total Fund Equity	\$225,680,180.92	\$ 595,263,309.37	\$ 1,156,523.36	\$ 7,011,959.56
Total Liabilities and Fund Equity	\$756,421,058.44	\$1,396,839,650.14	\$ 1,156,523.36	\$ 7,027,564.56

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET - ALL FUND TYPES AND ACCOUNT GROUPS

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OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
JUNE 30, 1980

CAPITAL PROJECTS	FIDUCIARY FUND TYPES		ACCOUNT GROUPS		TOTALS (Memorandum Only)	
	PUBLIC TRUST	PRIVATE TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	1980	1979
\$ 11,790.68	\$ 493,145,086.78	\$119,425,186.06			\$1,444,503,445.64	\$1,344,031,024.26
125,726,880.41	2,448,103,211.99				2,580,341,133.70	2,190,311,687.43
	3,040,106.50				794,452,402.28	567,382,724.77
					530,740,877.52	550,479,431.33
					359,199.78	354,430.04
			\$539,141,976.90		539,141,976.90	456,338,361.98
				\$ 7,011,959.56	7,011,959.56	1,777,745.58
				540,178,040.44	540,178,040.44	496,262,254.42
<u>\$125,738,671.09</u>	<u>\$2,944,288,405.27</u>	<u>\$119,425,186.06</u>	<u>\$539,141,976.90</u>	<u>\$547,190,000.00</u>	<u>\$6,437,229,035.82</u>	<u>\$5,606,937,659.81</u>
	\$ 7,640,293.75				\$ 809,216,634.52	\$ 706,564,676.02
					530,740,877.52	550,479,431.33
					15,605.00	15,605.00
				\$547,190,000.00	547,190,000.00	498,040,000.00
	\$ 7,640,293.75			\$547,190,000.00	\$1,887,163,117.04	\$1,755,099,712.35
			\$539,141,976.90		\$ 539,141,976.90	\$ 456,338,361.98
					84,299,930.41	75,224,541.78
					576,925,629.87	465,037,927.64
					1,156,523.36	285,774.95
\$125,738,671.09					125,738,671.09	116,936,317.58
	\$2,936,648,111.52				2,936,648,111.52	2,493,680,781.75
		\$119,425,186.06			119,425,186.06	109,309,980.57
					1,280,712.55	.26
					7,011,959.56	1,777,745.58
					158,437,217.46	133,246,515.37
<u>\$125,738,671.09</u>	<u>\$2,936,648,111.52</u>	<u>\$119,425,186.06</u>	<u>\$539,141,976.90</u>		<u>\$4,550,065,918.78</u>	<u>\$3,851,837,947.46</u>
<u>\$125,738,671.09</u>	<u>\$2,944,288,405.27</u>	<u>\$119,425,186.06</u>	<u>\$539,141,976.90</u>	<u>\$547,190,000.00</u>	<u>\$6,437,229,035.82</u>	<u>\$5,606,937,659.81</u>

COMBINED STATEMENT OF CHANGES IN FUND BALANCES
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1980

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1980

	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
<u>FUND BALANCE JULY 1, 1979 (Restated)</u>			
Reserved	\$ 75,224,541.78	\$ 465,037,927.64	\$ 285,774.95
Unreserved			
Designated			
Federal Revenue Sharing Funds	.26		
Antirecession Fiscal Assistance Funds	.00		
Debt Service Fund			
Surplus			
State Funds	107,936,149.55	25,310,365.82	
	\$ 183,160,691.59	\$ 490,348,293.46	\$ 285,774.95
<u>ADDITIONS</u>			
Adjustments to Prior Year's Receivables, Payables, Revenues and Expenditures		10,150,602.65	
Excess of Funds Available over Expenditures	225,680,180.92	579,307,512.19	1,156,523.36
	\$ 408,840,872.51	\$ 1,079,806,408.30	\$ 1,442,298.31
<u>DEDUCTIONS</u>			
Unreserved Fund Balance (Surplus) Returned to General Fund		\$ 26,137,635.85	
Fund Balances Carried Over from Prior Years as Funds Available	\$ 183,160,691.59	458,405,463.08	\$ 285,774.95
	\$ 183,160,691.59	\$ 484,543,098.93	\$ 285,774.95
<u>FUND BALANCE JUNE 30, 1980</u>	\$ 225,680,180.92	\$ 595,263,309.37	\$ 1,156,523.36

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF CHANGES IN FUND BALANCES

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ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1980

DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
		1980	1979
	\$ 116,936,317.58	\$ 657,484,561.95	\$ 727,442,215.76
		.26	67,070.03
		.00	13,165.70
\$ 1,777,745.58		1,777,745.58	
		133,246,515.37	160,919,473.67
\$ 1,777,745.58	\$ 116,936,317.58	\$ 792,508,823.16	\$ 888,441,925.16
		10,150,602.65	12,629,718.91
7,011,959.56	125,738,671.09	938,894,847.12	773,678,981.33
\$ 8,789,705.14	\$ 242,674,988.67	\$ 1,741,554,272.93	\$ 1,674,750,625.40
		\$ 26,137,635.85	\$ 24,320,542.68
\$ 1,777,745.58	\$ 116,936,317.58	760,565,992.78	864,522,163.39
\$ 1,777,745.58	\$ 116,936,317.58	\$ 786,703,628.63	\$ 888,842,706.07
\$ 7,011,959.56	\$ 125,738,671.09	\$ 954,850,644.30	\$ 785,907,919.33

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS
ALL GOVERNMENTAL FUND TYPES
OF
ALL STATE AGENCIES, EXCLUDING UNITS OF
THE UNIVERSITY SYSTEM
YEAR ENDED JUNE 30, 1980

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1980

REVENUES	GENERAL	BUDGET	STATE REVENUE COLLECTIONS
Taxes, Fines and Forfeits		\$ 37,625,591.88	\$ 2,701,171,765.32
Grants from U. S. Government			
Antirecession Fiscal Assistance	\$.00		
Federal Revenue Sharing	50,518,495.00		
All Other		1,534,056,506.82	
Grants from Counties and Cities		3,179,293.51	
Donations for Operations		124,405.25	
Rents on Investment Properties			3,559,594.60
Interest Earned			
Antirecession Fiscal Assistance	.00		
Federal Revenue Sharing	1,752,013.00		
All Other		3,459,877.84	69,893,315.74
Contributions from Public Trust Funds		2,858,281.15	
Operating Earnings from Fees, Rents and Sales for Services		269,289,850.89	36,243,753.23
Total State Revenue Receipts	\$ 52,270,508.00	\$ 1,850,593,807.34	\$ 2,810,868,428.89
EXPENDITURES			
Current			
Personal Services	\$.00	\$ 656,170,183.79	\$.00
Regular Operating Expenses			
Benefits		716,686,627.59	
Grants		1,873,408,106.12	
Other		244,783,351.30	
Travel		13,903,090.91	
Motor Vehicle Equipment Purchases		11,386,870.07	
Publications and Printing		8,760,235.54	
Equipment Purchases		14,734,960.95	
Computer Charges		32,355,424.33	
Real Estate Rentals		15,317,276.53	
Telecommunications		31,901,293.14	
Per Diem, Fees and Contracts		196,362,563.28	
Capital Outlay		654,515,742.93	
Authority Lease Rentals		59,206,589.88	
General Obligation Debt Sinking Fund		46,775,776.67	
Debt Service			
Principal Retirement			
Interest and Fiscal Charges			
Total Governmental Costs	\$.00	\$ 4,576,268,093.23	\$.00
EXCESS (DEFICIENCY) OF REVENUES OVER EXPENDITURES	\$ 52,270,508.00	\$ (-)2,725,674,285.89	\$ 2,810,868,428.89
OTHER FINANCING SOURCES (USES)			
Carry-Over from Prior Years			
Fund Balances	\$ 183,160,691.59	\$ 458,405,463.08	\$ 285,774.95
Prior Year's Unreserved Fund Balance			
(Surplus) Lapsed	26,137,635.85		
Appropriations from General Fund to Budget Fund	(-)2,845,886,335.00	2,845,886,335.00	
Transfers from State Revenue Collections to General Fund	2,809,997,680.48		(-)2,809,997,680.48
Proceeds of General Obligation Bonds			
Operating Transfers			
From Other Funds		690,000.00	
To Other Funds			
Transfers to Various Authorities for Advance Retirement of Bonds and Defeasance of Bonds			
Total Other Financing Sources (Uses)	\$ 173,409,672.92	\$ 3,304,981,798.08	\$ (-)2,809,711,905.53
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	\$ 225,680,180.92	\$ 579,307,512.19	\$ 1,156,523.36

The accompanying notes are an integral part of these financial statements.

COMBINED STATEMENT OF REVENUES, EXPENDITURES AND TRANSFERS

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ALL GOVERNMENTAL FUND TYPES

OF

ALL STATE AGENCIES, EXCLUDING UNITS OF

THE UNIVERSITY SYSTEM

YEAR ENDED JUNE 30, 1980

DEBT SERVICE	CAPITAL PROJECTS	TOTALS (Memorandum Only)	
		1980	1979
		\$ 2,738,797,357.20	\$ 2,460,848,198.27
		.00	820,150.00
		50,518,495.00	49,627,055.00
		1,534,056,506.82	1,310,429,452.57
		3,179,293.51	17,834,245.13
		124,405.25	503.83
		3,559,594.60	3,128,465.97
		.00	18,299.00
		1,752,013.00	599,878.10
\$ 292,326.24	\$ 11,013,729.97	84,659,249.79	68,975,962.12
		2,858,281.15	2,462,838.92
	28,533,986.30	334,067,590.42	259,639,972.42
\$ 292,326.24	\$ 39,547,716.27	\$ 4,753,572,786.74	\$ 4,174,385,021.33
		\$ 656,170,183.79	\$ 594,151,049.86
		716,686,627.59	656,895,124.34
		1,873,408,106.12	1,651,824,647.10
	\$ 135,918.90	244,919,270.20	196,434,525.79
		13,903,090.91	13,179,504.50
		11,386,870.07	10,399,725.43
		8,760,235.54	7,931,615.56
		14,734,960.95	19,467,366.39
		32,355,424.33	28,554,529.25
		15,317,276.53	13,374,115.34
		31,901,293.14	28,581,282.42
	1,801,161.37	198,163,724.65	182,257,611.47
	80,951,804.23	735,467,547.16	669,308,576.39
		59,206,589.88	60,293,761.86
\$ (-) 46,775,776.87		.00	.00
14,850,000.00		14,850,000.00	13,975,000.00
27,576,928.75		27,576,928.75	28,418,567.50
\$ (-) 4,348,848.12	\$ 12,888,884.50	\$ 4,654,808,129.61	\$ 4,175,047,003.20
\$ 4,641,174.36	\$ (-) 4,341,168.23	\$ 98,764,657.13	\$ (-) 661,981.87
\$ 1,777,745.58	\$ 116,936,317.58	\$ 760,565,992.78	\$ 864,522,163.39
		26,137,635.85	24,320,542.68
		.00	.00
		.00	.00
	64,000,000.00	64,000,000.00	.00
593,039.62		1,283,039.62	1,244,436.75
	(-) 1,283,039.62	(-) 1,283,039.62	(-) 1,244,436.75
	(-) 10,573,438.64	(-) 10,573,438.64	(-) 114,501,742.87
\$ 2,370,785.20	\$ 169,079,839.32	\$ 840,130,189.99	\$ 774,340,963.20
\$ 7,011,959.56	\$ 125,738,671.09	\$ 938,894,847.12	\$ 773,678,981.33

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

NOTES TO FINANCIAL STATEMENTS

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEMNOTES TO FINANCIAL STATEMENTSJUNE 30, 1980SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBASIS OF ACCOUNTING

The State of Georgia maintains the General Fund, the Budget Fund and the Public Trust Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest on general long-term debt, are recorded at the time the liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The State Revenue Collections Fund, the Debt Service Fund, the Capital Projects Fund and the Private Trust and Agency Funds are maintained on the cash basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenues and the related assets are recognized when received rather than when earned and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDSGOVERNMENTAL FUND TYPESGENERAL FUND

The General Fund is maintained by the Department of Administrative Services, Fiscal Division and is used to account for Unappropriated State Funds and Federal Revenue Sharing Funds, and for Appropriated Funds undrawn by the various units of State government.

BUDGET FUND

The Budget Fund is a consolidation of the Budget Funds of the various units of State government. These funds account for the operations and activities of the various State Agencies, Boards and Commissions under the terms of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980, by the General Assembly of Georgia.

STATE REVENUE COLLECTIONS FUND

The State Revenue Collections Fund is a consolidation of the State Revenue Collection Funds of the various collecting units of State government. These funds account for the collection of various taxes, fines and forfeits, fees, rents, interest earned and sales of services as required by State law. Revenues collected by the various collecting units are remitted to the General Fund. Unremitted funds at the end of the fiscal year will be remitted in the subsequent period.

DEBT SERVICE FUND

The Debt Service Fund accounts for the accumulation of resources and the subsequent disbursement of such resources to pay principal and interest on the long-term debt of the State resulting from the issuance of General Obligation bonds. Long-term debt of the State resulting from the issuance of various Authority bonds is funded through lease agreements between various governmental agencies and the various authorities, and the accountability of the resources and the payment of principal and interest of this debt are with the various issuing authorities.

CAPITAL PROJECTS FUND

The Capital Projects Fund accounts for the accumulation of resources and the subsequent disbursement of such resources for capital outlay projects by the Georgia State Financing and Investment Commission.

FIDUCIARY FUND TYPESPUBLIC TRUST FUNDS

The Public Trust Funds account for activities in which the State acts as a trustee for an individual, an organization or employee groups. The costs of administering certain trust funds are funded from available resources through transfers to the Budget Fund of the spending unit administering the trust.

NOTES TO FINANCIAL STATEMENTS

JUNE 30, 1980

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continued

DESCRIPTION OF FUNDS continued

FIDUCIARY FUND TYPES continued

PRIVATE TRUST AND AGENCY FUNDS

The Private Trust and Agency Funds account for activities in which the State acts as an agent for various governmental agencies and organizations.

ACCOUNT GROUPS

GENERAL FIXED ASSETS

This account is not a fund. It represents a summary of the fixed assets of the State financed by funds derived from the sale of General Obligation bonds.

GENERAL LONG-TERM DEBT

This account is not a fund. It represents a summary of the bonded indebtedness of the State from the sale of General Obligation bonds.

OTHER FINANCIAL NOTES

(1) REVENUE SHORTFALL RESERVE - The Fund Balance reserved for Revenue Shortfall was established in compliance with House Bill No. 901 (Senate Bill No. 466) of the 1976 Georgia Laws in lieu of the Working Reserve Fund, which was abolished July 1, 1976.

(2) RECLASSIFICATION OF REVENUES AND TRANSFERS - Revenue from the Budget Funds shown on the Statement of Cash Receipts and Disbursements of the Debt Service Fund of State of Georgia General Obligation Debt Sinking Fund is shown as a credit to expenditures of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers. Revenue shown from the Georgia State Financing and Investment Commission is shown under "Other Financing Sources (Uses)" of the Debt Service Fund on the Combined Statement of Revenues, Expenditures and Transfers as a transfer from other funds. Transfers shown as reductions to income on the Statement of Cash Receipts and Disbursements of the Construction Fund of the Georgia State Financing and Investment Commission are shown under "Other Financing Sources (Uses)" of the Capital Projects Fund on the Combined Statement of Revenues, Expenditures and Transfers as transfers to other funds and to various authorities for advance retirement of bonds and defeasance of bonds.

(3) RETIREMENT SYSTEMS - The State of Georgia contributes to the following retirement systems: Employees' Retirement System of Georgia, Teachers' Retirement System of Georgia, Public School Employees' Retirement System of Georgia, Trial Judges and Solicitors Retirement System of Georgia, Superior Courts Judges Retirement System and District Attorneys Retirement System. An Act of the General Assembly in 1967, with amendments in subsequent years, established the Georgia Legislative Retirement System which was created to provide for retirement allowances and other benefits for the members of the General Assembly and staff members. Individuals eligible for membership in this Retirement System are currently members of the Employees' Retirement System, and there is currently no membership in the Georgia Legislative Retirement System. Therefore, the State of Georgia makes no contributions to this Retirement System.

The Employees' Retirement System of Georgia was established in 1949 for all regular employees of State Departments, Bureaus, etc. and Tax Collectors and their employees. This Retirement System has approximately 48,000 members who contribute 1/4 of 1% of their salaries. The State currently contributes 10 1/2% on first \$4,200.00 annual salary and 12 1/2% on salary in excess of \$4,200.00. The consulting actuary is R. Bless and Associates, Atlanta, Georgia.

The Teachers' Retirement System was established in 1943 for all public school and college teachers, administrators, clerical workers, supervisors, librarians and other related personnel. This Retirement System has approximately 105,000

ALL STATE AGENCIES, EXCLUDING UNITS OF THE UNIVERSITY SYSTEMNOTES TO FINANCIAL STATEMENTSJUNE 30, 1980OTHER FINANCIAL NOTES continued

members who contribute 6% of their salaries. The State currently contributes 11.23% of salaries and the local boards of education contribute 11.11% of salaries for employees on amount in excess of State Teacher pay scale and on employees in excess of State Teacher allotment. The consulting actuary is George B. Buck, Consulting Actuaries, Inc., New York, New York.

The Georgia Public School Employees' Retirement System was established in 1970 for School Bus Drivers and Cafeteria Employees of schools as well as all non-professional employees ineligible under the Teachers' Retirement System. This Retirement System has approximately 29,000 active members who contribute \$4.00 each per month for nine months of the year. In the current year the State contributed \$10,238,180.00. The consulting actuary is R. Bless and Associates, Atlanta, Georgia.

The Trial Judges and Solicitors Retirement Fund was established in 1968 for Superior Court Judges, District Attorneys, City Judges and Solicitors. This Retirement Fund has approximately 125 members who contribute 10% of salary and the State contributes 10% of salary. This fund is a money purchase plan and no actuarial valuation has been prepared for this system.

The Superior Court Judges Retirement System was established in 1976 for Superior Court Judges. Superior Court Judges who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. Superior Court Judges who became judges after December 31, 1976, became members of the new system. The Superior Court Judges Retirement System has 87 active members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 15% of salary. The consulting actuary is Carlisle and Associates, Atlanta, Georgia.

The District Attorneys Retirement System was established in 1978 for District Attorneys. District Attorneys who were members of the Trial Judges and Solicitors Retirement Fund on the date this Retirement System was established were given the option to remain in that system or join the new system. District Attorneys taking office on or after January 1, 1979, became members of the new system. The District Attorneys Retirement System has 32 active members who contribute 7 1/2% of salary if they do not choose survivors benefits, if they choose survivors benefits they contribute 10% of salary. The State contributes 15% of salary. The consulting actuary is Carlisle and Associates, Atlanta, Georgia.

The State Auditor by law is an ex-officio member of the Board of Trustees of the Teachers' Retirement System, the Employees' Retirement System, the Public School Employees' Retirement System and the Trial Judges and Solicitors Retirement Fund. Audits of these Retirement Systems are performed by certified public accounting firms selected by the Boards of Trustees.

All audit reports and actuarial valuation reports of the Retirement Systems described above are on file and open to public inspection in the State Auditor's office.

(4) SICK LEAVE AND ANNUAL LEAVE - All regular State employees of State Departments, Bureaus, etc., earn 1 1/4 days per month of sick leave. These employees may accrue up to ninety days of sick leave. When any of these employees terminate employment with the State, they receive no compensation for any accrued sick leave.

All regular State employees of State Departments, Bureaus, etc., earn 1 1/4 days per month of annual leave for State service not in excess of five years, those employees with service of five to ten years earn 1 1/2 days per month annual leave, and those employees with service in excess of ten years earn 1 3/4 days per month annual leave. These employees may accrue up to forty-five days of annual leave. State employees with less than twenty years service are paid up to thirty days for accrued annual leave upon termination and employees with service in excess of twenty years service are paid up to forty-five days for accrued annual leave upon termination. Funds are provided in the appropriations to State Departments, Bureaus, etc., each year to cover the cost of annual leave of terminated employees.

STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE RECEIPTS

REVENUE

	1980	1979
Taxes, Fines and Forfeits		
Property Tax, General	\$ 9,158,720.31	\$ 8,059,901.97
Property Tax, Utility	863,761.37	773,932.72
Property Tax, Intangibles	167,195.64	156,641.81
Estate Tax	7,516,597.45	8,427,830.55
Real Estate Transfer Tax	53,254.76	43,573.28
Income Tax	1,112,135,315.99	955,465,814.24
Motor Fuel Tax	254,722,907.61	266,656,824.41
Alcoholic Beverage Tax	40,366,017.73	36,658,064.51
Malt Beverage Tax	45,912,174.48	44,634,623.92
Wine Tax	9,908,010.76	8,841,442.33
Cigar and Cigarette Tax	82,586,707.86	80,097,929.17
Sales, 3¢ Sales and Use Tax	1,035,876,137.24	918,087,036.56
Industrial Loan Company Tax	1,756,844.69	1,801,753.89
Insurance Premium Tax	65,916,969.78	61,826,667.32
Business License Tax	3,611,828.25	3,494,038.26
Motor Vehicle Tax	47,877,591.09	46,006,339.28
Title Registration Tax	1,353,352.25	1,432,367.00
Motor Drivers' License Tax	3,466,012.00	3,804,007.50
Motor Boat Registration License Tax	505,462.39	575,819.26
Hunting and Fishing License Tax	5,991,355.85	5,591,940.43
Corporation Franchise Tax	7,665,150.32	7,207,211.01
Fines and Forfeits	818,868.94	740,957.34
Unemployment Compensation Tax (Penalties)	567,120.44	463,481.51
Total Taxes, Fines and Forfeits	\$ 2,738,797,357.20	\$ 2,460,848,198.27
Grants from U. S. Government		
Antirecession Fiscal Assistance	\$.00	\$ 820,150.00
Education	240,679,324.91	213,976,244.66
Health	87,969,677.23	65,153,836.49
Highways	475,818,710.54	263,963,157.49
Public Assistance and Relief	681,493,154.15	612,975,897.44
Recovery of Advanced Construction Funds	.00	105,000,000.00
Revenue Sharing	50,518,495.00	49,627,055.00
Agricultural and Natural Resources Development, Other	48,097,639.99	49,360,316.49
Total Grants from U. S. Government	\$ 1,584,575,001.82	\$ 1,360,876,657.57
Grants from Counties and Cities		
Highways	\$ 2,251,955.52	\$ 16,904,505.13
Agricultural and Natural Resources Development, Other	927,337.99	929,740.00
Total Grants from Counties and Cities	\$ 3,179,293.51	\$ 17,834,245.13
Donations for Operations	\$ 124,405.25	\$ 503.83
Rents on Investment Properties	\$ 3,559,594.60	\$ 3,128,465.97
Interest		
State Funds	\$ 84,659,249.79	\$ 68,975,962.12
Revenue Sharing Funds	1,752,013.00	599,878.10
Antirecession Fiscal Assistance Funds	.00	18,299.00
Total Interest	\$ 86,411,262.79	\$ 69,594,139.22
Contributions from Public Trust Funds	\$ 2,858,281.15	\$ 2,462,838.92
Operating Earnings by Fees, Rents and Sales for Services		
General Governmental Services	\$ 181,250,954.52	\$ 127,042,711.39
Protection Services	19,172,281.18	17,934,547.42
Health Services	46,636,683.46	38,049,611.82
Development Agricultural and Natural Resources Services	5,793,300.01	4,100,955.95
Highway Services	7,471,438.73	6,814,903.61
Hospital Services	56,037,337.50	50,462,562.17
Educational Services	11,175,647.67	10,172,037.41
Correctional Services	2,424,712.23	1,541,327.95
Recreational Services	4,105,235.12	3,521,314.70
Total Operating Earnings	\$ 334,067,590.42	\$ 259,639,972.42
Total State Revenue Receipts	\$ 4,753,572,786.74	\$ 4,174,385,021.33

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

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YEAR ENDED JUNE 30, 1980

TAXES

General Property, 1979 Levy and 1980 Auto			
On County Digests			
Net to State	\$	8,187,686.98	
Fees Retained at Source			
Assessing		234,238.92	
Collecting		335,440.20	
Interest		8,659.06	
On Public Utilities Digests			\$ 8,766,025.16
On Intangible Digests			863,761.37
			<u>46,352.35</u> \$ 9,676,138.88
General Property, Prior Years' Levies			
On County Digests			
Net to State	\$	334,263.60	
Fees Retained at Source			
Assessing		9,859.99	
Collecting		39,447.92	
Interest		9,123.64	
On Intangible Digests			\$ 392,695.15
			<u>1,754.70</u> 394,449.85
Intangible Tax - Recording (Net)			\$ 112,670.55
Fees Retained at Source			<u>6,418.04</u> 119,088.59
Estate Tax			\$ 7,624,997.15
Refunds			<u>(-) 108,399.70</u> 7,516,597.45
Real Estate Transfer Tax			53,254.76
Income Tax			
Corporations			
Returns, Additional Tax, Interest and Penalties	\$	46,234,123.67	
Estimates on Taxes		211,910,007.12	
Refunds		<u>(-) 18,845,052.40</u> \$ 239,299,078.39	
Individuals			
Returns, Additional Tax, Interest and Penalties	\$	101,416,389.79	
Estimates on Taxes		85,136,332.92	
Fiduciary Returns		2,469,531.55	
Withholding Tax		839,271,573.86	
Refunds		<u>(-) 155,457,590.52</u> 872,836,237.60	1,112,135,315.99
Sales, Motor Fuels			
Net to State			\$ 257,464,363.57
Allowance Retained by Taxpayer			1,866,478.14
Refunds to Motor Carriers			<u>(-) 2,898,789.68</u>
Refunds to Retailers (Act 1947)			<u>(-) 1,583,364.32</u>
Refunds to Others			<u>(-) 125,780.10</u> 254,722,907.61
Sales, Alcoholic Beverage Stamps			
Refunds			\$ 40,381,667.46
			<u>(-) 15,649.73</u> 40,366,017.73
Sales, Beer			
Refunds			\$ 45,913,136.98
			<u>(-) 962.50</u> 45,912,174.48
Sales, Wine			
Refunds			\$ 9,908,973.17
			<u>(-) 962.41</u> 9,908,010.76
Sales, Cigar and Cigarette			
Refunds			\$ 80,149,082.53
Collecting Fees Retained at Source			<u>(-) 8,245.96</u>
			<u>2,445,871.29</u> 82,586,707.86
Sales, 3/4 Sales and Use			
Regular			
Refunds	\$	928,473,325.91	
Interest and Penalties		<u>(-) 2,714,614.24</u>	
Collecting Fees Retained at Source		3,954,959.37	
		<u>27,535,501.04</u> \$ 957,249,172.08	
Motor Fuel			
Refunds	\$	76,114,190.72	
Interest and Penalties		<u>(-) 7,897.99</u>	
Collecting Fees Retained at Source		183,718.59	
		<u>2,336,953.84</u> 78,626,965.16	1,035,876,137.24
Sales, Industrial Loan Company Tax			1,756,844.69
Sales, Insurance Premiums			65,916,969.78
Business License, Alcoholic Beverages			
Distillers			\$ 14,800.00
Retailers			351,245.00
Wholesalers			<u>38,000.00</u> 404,045.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1980

TAXES continued

Business License, Beer	\$	2,000.00	
Brewery Permits		313,937.50	
Retailers		42,000.00	\$ 357,937.50
Wholesalers			
Business License, Wine	\$	208,612.50	
Retailers		31,000.00	239,612.50
Wholesalers			
Business License, Commercial	\$	8,949.00	
Fish Dealers		82,700.75	91,649.75
Fishing and Boats			
Business License, Fur Trappers, Dealers			59,525.00
Business License, Miscellaneous Game and Fish			12,033.50
Business License, Quail Breeders			2,100.00
Business License, Insurance Agents, Adjusters			2,073,470.00
Business License, Bingo			21,600.00
Business License, Cigar and Cigarette Manufacturers' Representatives			3,280.00
Business License, Cigar and Cigarette Vending			12,411.00
Machine Dealers			14,700.00
Business License, Cigar and Cigarette Wholesalers			295,050.00
Business License, Industrial Loan Companies			20,600.00
Business License, Private Employment Agencies			3,814.00
Business License, For Sale of Money Orders and Checks			
Non-Business License, Motor Vehicle Registration	\$	45,279,519.43	
Other Revenue			
Tag Department		338,668.66	
Fees Retained by Tag Agents		2,259,403.00	47,877,591.09
Non-Business License, Title Registration	\$	1,180,018.75	
Fees Retained by Tag Agents		173,333.50	1,353,352.25
Non-Business License, Auto Drivers			3,466,012.00
Non-Business License, Motor Boat Registration			505,462.39
Non-Business License, Hunting and Fishing	\$	5,608,709.85	
Net to State		382,646.00	5,991,355.85
Collecting Fees Retained at Source			
Corporation Franchise			7,665,150.32
Domestic and Foreign			
Unemployment Compensation, Penalties and Interest			567,120.44

FINES AND FORFEITS

Cigar and Cigarette	\$	78,734.08	
Liquor, Wine and Beer		281,920.31	
Hunting and Fishing		261,206.65	
Received from Counties		197,007.90	818,868.94
Total Taxes, Fines and Forfeits			\$ 2,738,797,357.20

GRANTS FROM U. S. GOVERNMENT

Administrative Services, Department of	\$	66,359.75
Regular Operations		50,518,495.00
Federal Revenue Sharing Funds		2,607,591.10
Agriculture, Department of		9,560,095.06
Community Affairs, Department of		448,778.96
Comptroller General		3,179,323.01
Defense, Department of		2,335,831.98
Education, Department of, for Adult Education		
Education, Department of, for Appalachian Regional		
Development Act of 1965		2,330,590.18
Education, Department of, for Child Nutrition Act		13,599,704.11
Education, Department of, for Education of the		
Handicapped Act		20,643,877.49
Education, Department of, for Educational		
Amendments of 1974		151,000.41
Education, Department of, for Educational		
Amendments of 1978		413,473.99
Education, Department of, for Elementary and		
Secondary Act of 1965		93,602,944.97
Education, Department of, for General Education		
Provisions Act		119,292.78
Education, Department of, for Higher Education		
Act of 1965		126,314.99
Education, Department of, for Library Services and		
Construction Act		1,693,152.39

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

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YEAR ENDED JUNE 30, 1980

GRANTS FROM U. S. GOVERNMENT continued

Education, Department of, for Lunch Program	\$ 80,664,071.00
Education, Department of, for Public Works and Economic Development Act of 1965	157,200.00
Education, Department of, for Vocational Education Act of 1963	20,293,121.20
Education, Department of, Other	4,548,749.42
Forestry Commission, Georgia	1,916,763.13
Governor, Office of the, Governor's Office	489,653.25
Governor, Office of the, Planning and Budget, Office of	5,535,945.99
Highway Safety, Office of	346,218.00
Human Resources, Department of, for Mental Health and Youth Development Institutions	9,666,419.14
Human Resources, Department of, for Public Assistance and Child Welfare	232,725,850.57
Human Resources, Department of, for Social Rehabilitation Services, Public Health Services and Other	47,234,497.54
Human Resources, Department of, for Vocational Rehabilitation	31,068,760.55
Investigation, Georgia Bureau of	763,707.89
Judicial System:	
Superior Courts	140,980.95
Administrative Office of the Courts	535,838.79
Indigent Defense Council, Georgia	290,541.19
Juvenile Court Judges, Council of	120,216.94
Labor, Department of	139,585,861.21
Medical Assistance, Department of	307,193,800.22
Natural Resources, Department of	16,312,198.33
Offender Rehabilitation, Department of	3,577,130.99
Personnel Board, State - Merit System of	
Personnel Administration	525,794.58
Public Safety, Department of	1,498,380.00
Public Service Commission	47,251.59
Revenue, Department of	2,208.80
Secretary of State	68,266.91
Soil and Water Conservation Committee, State	62,394.78
Transportation, Department of, for Appalachian Highway	16,227,805.21
Transportation, Department of, for Bridge Reconstruction	26,874,875.28
Transportation, Department of, for Defense Access	2,018,480.00
Transportation, Department of, for Economic Growth	2,380,594.79
Transportation, Department of, for High Hazard	4,397,081.49
Transportation, Department of, for Highway Planning Survey	3,933,184.19
Transportation, Department of, for Interstate Highways	316,257,403.58
Transportation, Department of, for Pavement Markings	2,078,247.01
Transportation, Department of, for Primary Roads	54,771,107.64
Transportation, Department of, for Rail Highway Crossing Protective Devices	4,196,485.28
Transportation, Department of, for Safer Off System Roads	1,429,085.00
Transportation, Department of, for Secondary Roads	10,788,074.06
Transportation, Department of, for Transitional Quarters	14,777,489.00
Transportation, Department of, for Urban Systems	10,683,098.51
Transportation, Department of, Other	5,005,699.50
Veterans Service, State Department of	1,987,642.15
Total Grants from U. S. Government	\$ 1,584,575,001.82

GRANTS FROM COUNTIES AND CITIES

Forestry Commission, Georgia	\$ 927,337.99
Transportation, Department of	2,251,955.52
Total Grants from Counties and Cities	\$ 3,179,293.51

DONATIONS FOR OPERATIONS

Human Resources, Department of	\$ 123,393.25
Natural Resources, Department of	15.00
Offender Rehabilitation, Department of	200.00
Public Safety, Department of	500.00
Secretary of State	290.00
Warm Springs Memorial Commission, Franklin D. Roosevelt	7.00
Total Donations for Operations	\$ 124,405.25

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

YEAR ENDED JUNE 30, 1980

RENTS ON INVESTMENT PROPERTIES

Consolidated Atlanta Properties	\$	221,514.00
Livingston, Bess B., Estate of		18,000.00
Louisville and Nashville Railroad		2,862,044.06
Massell, Ben J., Estate of		40,833.33
Mathis, Edwin B.		3,900.00
Moate Produce Company, Incorporated		5,320.63
Omni International		56,051.84
Peachtree Plaza Hotel		293,363.00
Pelham Banking Company		7,200.00
Southern Railway		9,936.00
Spirit Creek Cattle Farm, Incorporated		10,455.40
Stokes-Shaheen, Incorporated		10,997.05
Sundry Rents		2,979.29
Syms, Terry		10,000.00
Tennessee Valley Authority		6,000.00
Union Camp Corporation		1,000.00
Total Rents on Investment Properties	\$	3,559,594.60

INTEREST EARNED

Administrative Services, Department of		
Interest Earned, Regular	\$	69,478,016.28
Interest Earned, Federal Revenue Sharing Funds		1,752,013.00
Interest on Railroad and Telegraph Stocks		1,790.40
Financing and Investment Commission, Georgia State		
Construction Fund		11,013,729.97
General Obligation Debt Sinking Fund, State of Georgia		
Debt Service Fund		292,326.24
Medical Assistance, Department of		64.21
Personnel Board, State - Merit System of		
Personnel Administration		3,421,413.67
Regents of the University System of Georgia,		
Board of		
Revenue, Department of		52,924.08
Scholarship Commission, Georgia State		370,279.48
Warm Springs Memorial Commission,		22,109.35
Franklin D. Roosevelt		6,596.11
Total Interest Earned	\$	86,411,262.79

CONTRIBUTIONS FROM PUBLIC TRUST FUNDS

District Attorneys' Retirement Fund	\$	24,275.21
Employees' Retirement System		658,061.91
Public School Employees' Retirement System		150,000.00
State Employees' Assurance Department		55,000.00
Subsequent Injury Trust Fund		102,963.53
Superior Court Judges Retirement Fund		59,032.42
Superior Court Judges Retirement System		88,469.92
Teachers' Retirement System		1,684,543.16
Trial Judges and Solicitors' Retirement Fund		35,935.00
Total Contributions from Public Trust Funds	\$	2,858,281.15

EARNINGS, GENERAL GOVERNMENTAL SERVICES

Administrative Services, Department of	\$	49,840,470.06
Community Affairs, Department of		19,212.64
Comptroller General		86,205.95
Defense, Department of		5,517.94
Employees' Retirement System, Accumulated Deposits,		
Social Security Trust Fund		3,305,000.00
Employees' Retirement System, Other		149,944.00
Financing and Investment Commission, Georgia State		28,534,216.30
Franchise Practices Commission, Georgia		4,500.00
Governor, Office of the, Governor's Office		221,136.40
Governor, Office of the, Planning and Budget,		
Office of		36,196.01
Industry and Trade, Department of		1,401,490.53
Investigation, Georgia Bureau of		57,362.17
Judicial System:		
Administrative Office of the Courts		48,980.85
Court Reporting of the Judicial Council, Board of		10,812.81
Indigent Defense Council, Georgia		42,007.96
Justice Courts Training Council, Georgia		9,893.71
Sales, Appellate Court Reports		15,912.22
Superior Courts		60.00
Supreme and Appeal Court Fees		315,274.92
Labor, Department of		54,642.50
Law, Department of		
Regular		274,115.48
Sales, Act		27,578.13

DETAIL OF STATE REVENUE RECEIPTS BY CLASS

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YEAR ENDED JUNE 30, 1980

EARNINGS, GENERAL GOVERNMENTAL SERVICES continued

Personnel Board, State - Merit System of	\$ 88,154,186.36
Personnel Administration	7,863,603.60
Revenue, Department of	80,353.54
Secretary of State	10,000.00
Teachers' Retirement System	667,326.82
Transportation, Department of	14,953.62
Workers' Compensation, State Board of	<u>14,953.62</u>
Total Earnings, General Governmental Services	\$ <u>101,250,954.52</u>

EARNINGS, PROTECTION SERVICES

Airport Fees	\$ 1,100.00
Architects' Examining Fees	91,893.69
Assessments on Insurers for Workers' Compensation Board	2,954,295.44
Auctioneers' Examining Fees	21,290.00
Bank Examining and Investigation Fees	2,258,808.00
Bar Examination Fees	146,306.00
Billboard Permits - Outdoor Advertising	40,695.00
Building and Loan Association Examining Fees	2,746.99
Cemetery Fees	4,130.00
Corporation Charter Fees	608,145.26
Corporation Registration Fees	648,109.20
Credit Union Examining and Supervision Fees	198,219.81
Deeds and Charters' Fees	9,421.51
Election Qualifying Fees	1,400.00
Electrical Contractors' Fees	150,981.00
Engineers' Examining Fees	91,858.15
Feed Inspection Fees	16,783.90
Fertilizer Inspection Fees	704,819.77
General Corporation Fees	80,669.70
Holding Company Examining and Supervision Fees	17,775.00
Industrial Loan Company Regulatory and Investigation Fees	10,891.39
Insurance Company Regulatory and Filing Fees	167,475.37
Landscape Architects' Examining Fees	1,930.00
Lobbying Fees	4,267.00
Motor Carriers' Fees	1,881,769.50
Notary Public Fees	56,294.50
Oversized Vehicle Permits	1,572,845.00
Plumbing Examining Fees	19,963.75
Polygraph Examining Fees	4,512.28
Private Detective Fees	53,742.00
Public Accountants' Examining Fees	356,443.42
Public Safety, Department of	4,538,721.29
Real Estate Agents' Examining Fees	1,597,042.11
Safety Fire Prevention Fees	150,524.00
Securities Examinations	1,350.00
Securities, Issuers, Dealers, Agents' Fees	425,492.73
Trademarks	13,119.95
Used Parts and Used Car Dealers' Examining Fees	137,979.16
Veterinarians' Examining Fees	13,443.31
Warehouse Licenses and Inspection	1,580.00
Warm Air Heating Contractors' Examining Fees	<u>113,433.00</u>
Total Earnings, Protection Services	\$ <u>19,172,281.18</u>

EARNINGS, HEALTH SERVICES

Ambulance Fees	\$ 675.00
Athletic Trainers' Examining Fees	950.00
Barbers' Examining Fees	28,154.34
Chiropractors' Examining Fees	15,560.59
Cosmetology Examining Fees	541,165.20
Dairy and Veterinary Inspection Fees	7,021.00
Dentists' Examining Fees	244,149.85
Funeral Service Examining Fees	120,770.34
Hearing Aid Examining Fees	17,846.90
Human Resources, Department of	26,707,224.09
Laboratory Fees	46,035.00
Marriage Counseling/Family Counseling Examining Fees	17,878.65
Medical Assistance, Department of	13,335,379.49
Medicine Examining Fees	936,035.65
Nursing Home Fees	57,054.31
Occupational Therapy Fees	7,972.84
Optometrists' and Opticians' Examining Fees	35,924.00
Patients' Fees	3,512,574.22
Pest Control Examining Fees	68,214.00
Pharmacists' Examining Fees	70,442.70
Physical Health Laboratory Fees	92,197.00
Physical Therapy Examining Fees	41,271.00
Podiatrists' Examining Fees	14,640.00

DETAIL OF STATE REVENUE RECEIPTS BY CLASSYEAR ENDED JUNE 30, 1980EARNINGS, HEALTH SERVICES continued

Practical Nurses' Examining Fees	\$ 82,414.00
Psychologists' Examining Fees	15,632.75
Registered Nurses' Examining Fees	196,508.06
Sanitation Examining Fees	3,720.00
Vital Records Fees	352,812.48
Water and Waste Water Treatment Examining Fees	45,620.00
Well Water Standards Advisory Examining Fees	20,840.00
Total Earnings, Health Services	\$ 46,636,683.46

EARNINGS, DEVELOPMENT AGRICULTURAL AND NATURAL RESOURCES SERVICES

Agriculture, Department of	\$ 799,285.57
Egg Inspection Fees	205.00
Farmers' Markets Rents	2,245,657.38
Forestry Commission, Georgia	1,737,945.98
Forestry Examining Fees	10,426.00
Geology Examining Fees	15,662.50
Insecticides and Miscellaneous Fees	412,622.54
Natural Resources, Department of	561,595.04
Soil and Water Conservation Committee, State	9,900.00
Total Earnings, Development Services	\$ 5,793,300.01

EARNINGS, HIGHWAY SERVICES

Transportation, Department of, Sales, Rents and Miscellaneous Participation	\$ 7,471,438.73
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EARNINGS, HOSPITAL SERVICES

Human Resources, Department of, Community Mental Health/Mental Retardation Youth Services and Institutions	\$ 56,037,337.50
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EARNINGS, EDUCATIONAL SERVICES

Education, Department of	\$ 6,703,351.66
Librarians' Examining Fees	6,630.00
Private School Registration Fees	14,902.00
Regents of the University System of Georgia, Board of	2,961,567.64
Scholarship Commission, Georgia State	1,484,207.37
Speech Pathologists' Examining Fees	4,989.00
Total Earnings, Educational Services	\$ 11,175,647.67

EARNINGS, CORRECTIONAL SERVICES

Inmate Labor	\$ 716,561.54
Inmate Release Program	512,281.79
Work Release Program	283,370.68
Other	912,498.22
Total Earnings, Correctional Services	\$ 2,424,712.23

EARNINGS, RECREATIONAL SERVICES

Natural Resources, Department of, Division of Parks and Recreation	\$ 3,789,339.19
Recreation Examining Fees	4,383.00
Warm Springs Memorial Commission, Franklin D. Roosevelt	311,512.93
Total Earnings, Recreational Services	\$ 4,105,235.12

Total State Revenue Receipts	\$ 4,753,572,786.74
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DISTRIBUTION OF STATE REVENUE RECEIPTS

SUMMARY OF STATE REVENUE DISTRIBUTION

DISTRIBUTION FOR OPERATIONS

	1980
Administrative Services, Department of	\$ 76,118,755.26
Agriculture, Department of	23,342,578.02
Audits, Department of	3,765,732.00
Banking and Finance, Department of	2,407,939.00
Community Affairs, Department of	14,314,648.70
Comptroller General	4,626,145.56
Conservation:	
Forestry Commission, Georgia	19,792,837.10
Natural Resources, Department of	66,820,381.68
Soil and Water Conservation Committee, State	689,899.78
Defense, Department of	5,485,019.95
Education:	
Education, Department of	1,381,370,416.57
Public School Employees' Retirement System - Expense Fund	10,388,180.00
Regents of the University System of Georgia, Board of	416,737,058.44
Scholarship Commission, Georgia State	14,844,859.48
Teachers' Retirement System - Expense Fund	2,644,543.16
Employees' Retirement System - Administrative Expense Fund	1,048,940.91
Financing and Investment Commission, Georgia State	
Regular	230.00
Construction Fund	35,547,716.27
Franchise Practices Commission, Georgia	28,292.00
General Assembly of Georgia	12,170,000.00
General Obligation Debt Sinking Fund	
Regular	42,540,353.00
Debt Service Fund	292,326.24
Governor, Office of the:	
Governor's Office	2,287,591.65
Planning and Budget, Office of	10,351,050.00
Grants, State Aid:	
To Counties	11,917,013.00
To Municipalities	13,517,000.00
Highway Safety, Office of	451,218.00
Human Resources, Department of	758,470,053.07
Industry and Trade, Department of	10,133,166.88
Investigation, Georgia Bureau of	12,983,470.06
Judicial System:	
Supreme Court	1,932,242.27
Court of Appeals	1,898,986.35
Superior Courts	13,299,979.50
Administrative Office of the Courts	1,306,390.64
Appellate Court Reports	130,000.00
Court Reporting of the Judicial Council, Board of	21,367.81
Indigent Defense Council, Georgia	582,549.15
Judicial Qualifications Commission	41,000.00
Justice Courts Training Council, Georgia	29,893.71
Juvenile Court Judges, Council of	199,121.94
Labor, Department of	142,758,547.71
Law, Department of	3,604,660.48
Medical Assistance, Department of	474,270,288.71
Offender Rehabilitation, Department of	99,680,331.54
Personnel Board, State - Merit System of	
Personnel Administration	92,101,394.61
Public Safety, Department of	41,736,111.21
Public Service Commission	2,723,396.59
Revenue, Department of	66,318,878.68
Secretary of State	10,487,522.22
Subsequent Injury Trust Fund	102,963.53
Transportation, Department of	810,130,511.61
Veterans Service, State Department of	10,523,517.15
Warm Springs Memorial Commission, Franklin D. Roosevelt	318,116.04
Workers' Compensation, State Board of	3,034,997.62
Total Distribution for Operations	\$ 4,736,320,184.85

DISTRIBUTION OF UNFUNDED COLLECTIONS

Administrative Services, Department of	\$ 150,954.56
Agriculture, Department of	209,508.19
Comptroller General	209,048.87
Conservation:	
Natural Resources, Department of	(-) 50,643.50
Education:	
Education, Department of	1,448.00
Scholarship Commission, Georgia State	(-) 824.37
Franchise Practices Commission, Georgia	(-) 725.00
Human Resources, Department of	318,007.20
Industry and Trade, Department of	222.91
Investigation, Georgia Bureau of	2,590.50
Judicial System:	
Supreme Court	(+) 12,871.51
Court of Appeals	(-) 180.00
Labor, Department of	57,551.13
Offender Rehabilitation, Department of	13,953.65

SUMMARY OF STATE REVENUE DISTRIBUTION

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DISTRIBUTION OF UNFUNDED COLLECTIONS continued

1980

Public Service Commission	\$(-)	43,934.23
Revenue, Department of		16,770.50
Secretary of State	(-)	1,228.49
Transportation, Department of		1,100.00
Total Distribution of Unfunded Collections	\$	870,748.41

DISTRIBUTION OF PRIOR YEAR'S UNRESERVED FUND BALANCE (SURPLUS) LAPSED

Administrative Services, Department of	\$(-)	1,305,649.24
Agriculture, Department of	(-)	458,983.61
Audits, Department of	(-)	153,551.18
Banking and Finance, Department of	(-)	26,430.67
Community Affairs, Department of	(-)	27,565.08
Comptroller General	(-)	121,627.14
Conservation:		
Forestry Commission, Georgia	(-)	172,651.64
Natural Resources, Department of	(-)	432,766.85
Soil and Water Conservation Committee, State	(-)	9,147.20
Defense, Department of	(-)	45,900.50
Education:		
Education, Department of	(-)	7,332,890.89
Regents of the University System of Georgia, Board of	(-)	561,066.47
Scholarship Commission, Georgia State	(-)	18,743.43
Franchise Practices Commission, Georgia	(-)	930.58
Governor, Office of the:		
Governor's Office	(-)	66,792.44
Planning and Budget, Office of	(-)	179,474.82
Highway Safety, Office of	(-)	18,032.11
Human Resources, Department of	(-)	7,000,286.13
Industry and Trade, Department of	(-)	72,753.38
Investigation, Georgia Bureau of	(-)	208,519.44
Judicial System:		
Supreme Court	(-)	22,123.16
Superior Courts	(-)	175,757.72
Administrative Office of the Courts	(-)	12,160.43
Appellate Court Reports	(-)	2,944.82
Judicial Qualifications Commission	(-)	27,433.67
Juvenile Court Judges, Council of	(-)	45.01
Labor, Department of	(-)	172,492.24
Law, Department of	(-)	50,629.06
Medical Assistance, Department of	(-)	5,111,182.58
Offender Rehabilitation, Department of	(-)	1,253,749.91
Public Safety, Department of	(-)	311,204.29
Public Service Commission	(-)	48,677.68
Revenue, Department of	(-)	261,319.27
Secretary of State	(-)	190,916.06
Transportation, Department of	(-)	205,985.41
Veterans Service, State Department of	(-)	52,881.89
Workers' Compensation, State Board of	(-)	24,369.85
Total Distribution of Prior Year's Unreserved Fund Balance (Surplus) Lapsed	\$(-)	26,137,635.85

Distribution Totals

\$ 4,711,053,297.41

Department of Administrative Services, Fiscal Division

Funding and Custody Accounts			
Excess of Funds Available over Expenditures			
State Funds	\$	224,407,572.29	
Federal Revenue Sharing Funds		1,272,608.63	\$ 225,680,180.92
Carry-Over from Prior Year			
Transfers from Fund Balances			
State Funds	\$(-)	183,160,691.33	
Federal Revenue Sharing Funds	(-)	.26	(-) 183,160,691.59
			42,519,489.33

\$ 4,753,572,786.74

STATISTICS

STATE REVENUE RECEIPTS
YEAR ENDED JUNE 30, 1980

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<u>SOURCE</u>	<u>TOTAL</u>	<u>PERCENTAGE TO TOTAL</u>	<u>PER CAPITA</u>
Taxes, Fines and Forfeits			
Property Tax, General	\$ 9,158,720.31	.19%	\$ 2.00
Property Tax, Utility	863,761.37	.02%	.19
Property Tax, Intangibles	167,195.64	.00%	.04
Estate Tax	7,516,597.45	.16%	1.64
Real Estate Transfer Tax	53,254.76	.00%	.01
Income Tax	1,112,135,315.99	23.39%	242.32
Motor Fuel Tax	254,722,907.61	5.36%	55.50
Alcoholic Beverage Tax	40,366,017.73	.85%	8.80
Malt Beverage Tax	45,912,174.48	.96%	10.00
Wine Tax	9,908,010.76	.21%	2.16
Cigar and Cigarette Tax	82,586,707.86	1.74%	17.99
Sales, 3% Sales and Use Tax	1,035,876,137.24	21.79%	225.70
Industrial Loan Company Tax	1,756,844.69	.04%	.38
Insurance Premium Tax	65,916,969.78	1.39%	14.36
Business License Tax	3,611,828.25	.08%	.79
Motor Vehicle Tax	47,877,591.09	1.01%	10.43
Title Registration Tax	1,353,352.25	.03%	.29
Motor Drivers' License Tax	3,466,012.00	.07%	.75
Motor Boat Registration License Tax	505,462.39	.01%	.11
Hunting and Fishing License Tax	5,991,355.85	.13%	1.31
Corporation Franchise Tax	7,665,150.32	.16%	1.67
Fines and Forfeits	818,868.94	.02%	.18
Unemployment Compensation Tax (Penalties)	567,120.44	.01%	.12
Total Taxes, Fines and Forfeits	\$ 2,738,797,357.20	57.62%	\$ 596.74
Grants from U. S. Government			
Education	\$ 240,679,324.91	5.06%	\$ 52.44
Health	87,969,677.23	1.85%	19.17
Highways	475,818,710.54	10.01%	103.67
Public Assistance and Relief	681,493,154.15	14.34%	148.48
Revenue Sharing	50,518,495.00	1.06%	11.01
Agricultural and Natural Resources Development, Other	48,095,639.99	1.01%	10.48
Total Grants from U. S. Government	\$ 1,584,575,001.82	33.33%	\$ 345.25
Grants from Counties and Cities			
Highways	\$ 2,251,955.52	.05%	\$.49
Agricultural and Natural Resources Development, Other	927,337.99	.02%	.20
Total Grants from Counties and Cities	\$ 3,179,293.51	.07%	\$.69
Donations for Operations	\$ 124,405.25	.00%	\$.03
Rents on Investment Properties	\$ 3,559,594.60	.07%	\$.78
Interest			
State Funds	\$ 84,659,249.79	1.78%	\$ 18.45
Revenue Sharing Funds	1,752,013.00	.04%	.38
Total Interest	\$ 86,411,262.79	1.82%	\$ 18.83
Contributions from Public Trust Funds	\$ 2,858,281.15	.06%	\$.62
Operating Earnings by Fees, Rents and Sales for Services			
General Governmental Services	\$ 181,250,954.52	3.81%	\$ 39.49
Protection Services	19,172,281.18	.40%	4.18
Health Services	46,636,683.46	.98%	10.16
Development Agricultural and Natural Resources Services	5,793,300.01	.12%	1.26
Highway Services	7,471,438.73	.16%	1.63
Hospital Services	56,037,337.50	1.18%	12.21
Educational Services	11,175,647.67	.24%	2.44
Correctional Services	2,424,712.23	.05%	.53
Recreational Services	4,105,235.12	.09%	.89
Total Operating Earnings	\$ 334,067,590.42	7.03%	\$ 72.79
Total State Revenue Receipts	\$ 4,753,572,786.74	100.00%	\$ 1,035.73

Note: 1970 Population 4,589,575; 1980 Census not Available.

STATE REVENUE RECEIPTS
DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE
YEAR ENDED JUNE 30, 1980

<u>SOURCE</u>	<u>PERCENTAGE TO TOTAL</u>		<u>PER CAPITA</u>		<u>TOTAL</u>
Education - Grammar, High Schools	28.90%	\$	299.38	\$	1,374,037,525.68
Education - College	9.07%		93.91		431,002,108.02
Public Roads	17.08%		176.89		811,852,353.36
Pensions and Benefits	21.16%		219.18		1,005,961,959.28
Public Health - General Hospitals	8.10%		83.87		384,918,859.89
Corrections - Penal	2.07%		21.45		98,426,581.63
Agricultural and Natural Resources Development	1.88%		19.44		89,245,084.28
Military and Police	1.26%		13.09		60,072,162.88
Judiciary	.48%		4.96		22,755,097.98
Assessment and Collection, Revenue	1.44%		14.97		68,692,464.62
All Other Agencies	9.74%		90.53		415,488,859.38
State Revenue Collections Unfunded	.02%		.19		870,748.41
Department of Administrative Services, Fiscal Division					
Funding and Custody Accounts					
Excess of Funds Available over Allotments					
State Funds	4.72%		48.89		224,407,572.29
Federal Revenue Sharing Funds	.03%		.28		1,272,608.63
Carry-Over from Prior Year					
Transfers from Fund Balances					
State Funds	(-) 3.85%	(-)	39.91	(-)	183,160,691.33
Federal Revenue Sharing Funds	.00		.00	(-)	.26
Federal Revenue Sharing Funds					
Funds Available July 1, 1979 - Unappropriated	.00%		.00		.26
Appropriation	(-) 1.07%	(-)	11.11	(-)	50,999,999.63
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	.00%		.00		2,100.00
Funds Available June 30, 1980 - Unappropriated	(-) .03%	(-)	.28	(-)	1,272,608.63
	<u>100.00%</u>	<u>\$</u>	<u>1,035.73</u>	<u>\$</u>	<u>4,753,572,786.74</u>

(*) Assessment and Collection Allowance to Outside Agencies

Note: 1970 Population 4,589,575; 1980 Census not Available.

STATE REVENUE RECEIPTS

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DISTRIBUTION OF STATE REVENUE RECEIPTS BY PURPOSE

YEAR ENDED JUNE 30, 1980

APPROPRIATION ALLOTMENTS							
STATE APPROPRIATION FROM TAXES, FEES, ETC.	FEDERAL REVENUE SHARING FUNDS APPROPRIATION	GRANTS FROM U. S. GOVERNMENT	GRANTS FROM COUNTIES AND CITIES	AGENCY EARNINGS	OTHER AGENCY REVENUE		
\$ 1,082,987,740.37	\$ 50,999,999.63	\$ 240,679,324.91	\$.00	\$ 6,703,351.66	\$ (-)	7,332,890.89	
427,358,103.00	.00	.00	.00	4,223,814.92	(-)	579,809.90	
327,353,108.00	.00	473,264,456.99	2,251,955.52	9,084,978.73	(-)	102,145.88	
237,903,919.74	.00	701,997,286.61	.00	72,997,415.42	(-)	6,936,662.49	
298,612,074.26	.00	67,465,544.77	.00	24,265,791.06	(-)	5,424,550.20	
93,962,450.00	.00	3,577,130.99	.00	2,140,750.55	(-)	1,253,749.91	
61,710,169.00	.00	20,898,947.34	927,337.99	6,782,179.25	(-)	1,073,549.30	
53,439,951.00	.00	5,787,628.90	.00	1,428,239.32	(-)	583,656.34	
21,212,398.00	.00	1,087,577.87	.00	746,215.98	(-)	291,093.87	
27,406,814.50	.00	226,598.28	.00	3,755,592.80	(-)	322,132.84	
162,939,607.50	.00	69,590,505.16	.00	185,196,140.95	(-)	2,237,394.23	
						870,748.41	
						224,407,572.29	
						1,272,608.63	
						(-) 183,160,691.33	
						(-) .26	
						.26	
						(-) 50,999,999.63	
						2,100.00	
						(-) 1,272,608.63	
<u>\$ 2,794,886,335.37</u>	<u>\$ 50,999,999.63</u>	<u>\$ 1,584,575,001.82</u>	<u>\$ 3,179,293.51</u>	<u>\$ 317,324,470.64</u>	<u>\$</u>	<u>2,607,685.77</u>	

STATE REVENUE RECEIPTS
DISTRIBUTION OF REVENUE BY OBJECT
YEAR ENDED JUNE 30, 1980

<u>OBJECT</u>	<u>TOTAL</u>	<u>PERCENTAGE TO TOTAL</u>	<u>PER CAPITA</u>
<u>ALL GOVERNMENTAL FUND TYPES</u>			
Personal Services			
Salaries and Wages	\$ 554,549,562.94	11.67%	\$ 120.83
Employer's Contributions for:			
F.I.C.A.	31,619,266.04	.67%	6.89
Retirement	45,211,750.13	.95%	9.85
Health Insurance	24,395,792.79	.51%	5.31
Group Insurance	47,465.31	.00%	.01
Life Insurance	1,633.04	.00%	.00
Personal Liability Insurance	272,376.75	.01%	.06
Unemployment Compensation Insurance	72,336.79	.00%	.02
Total Personal Services	\$ 656,170,183.79	13.81%	\$ 142.97
Regular Operating Expenses			
Motor Vehicle Expenses	\$ 22,721,615.97	.48%	\$ 4.95
Supplies and Materials	75,918,940.22	1.60%	16.54
Repairs and Maintenance	11,797,016.88	.25%	2.57
Power, Water and Natural Gas	18,418,730.54	.39%	4.01
Rents (Other Than Real Estate)	13,975,747.51	.29%	3.05
Insurance and Bonding	1,608,997.66	.03%	.35
Workers' Compensation and Indemnities	5,740,784.88	.12%	1.25
Direct Benefits - Medical Care and Public Assistance	716,686,627.59	15.08%	156.16
Tuition and Scholarships	14,196,480.25	.30%	3.09
Grants to Counties, Cities and Civil Divisions	1,873,408,106.12	39.41%	408.19
Assessments by Merit System	2,750,610.86	.06%	.60
Other Operating Expenses	77,625,080.98	1.63%	16.91
Extraordinary Expenditures	165,264.45	.00%	.04
Total Operating Expenses	\$ 2,835,014,003.91	59.64%	\$ 617.71
Travel	\$ 13,903,090.91	.29%	\$ 3.03
Motor Vehicle Equipment Purchases	\$ 11,386,870.07	.24%	\$ 2.48
Publications and Printing	\$ 8,760,235.54	.18%	\$ 1.91
Equipment Purchases	\$ 14,734,960.95	.31%	\$ 3.21
Computer Charges	\$ 32,355,424.33	.68%	\$ 7.05
Real Estate Rentals	\$ 15,317,276.53	.32%	\$ 3.34
Telecommunications	\$ 31,901,293.14	.67%	\$ 6.95
Per Diem, Fees and Contracts			
Per Diem and Fees (*)	\$ 61,812,205.89	1.30%	\$ 13.47
Contracts	136,351,518.76	2.87%	29.71
Total Per Diem, Fees and Contracts	\$ 198,163,724.65	4.17%	\$ 43.18
Capital Outlay	\$ 735,467,547.16	15.47%	\$ 160.25
Authority Lease Rentals	\$ 59,206,589.88	1.25%	\$ 12.90
Debt Service			
Principal Retirement	\$ 14,850,000.00	.31%	\$ 3.23
Interest and Fiscal Charges	27,576,928.75	.58%	6.01
Total Debt Service	\$ 42,426,928.75	.89%	\$ 9.24
Total Governmental Costs	\$ 4,654,808,129.61	97.92%	\$ 1,014.22
Fund Balances Carried over from			
Prior Years as Funds Available	(-) 760,565,992.78	(-) 16.00%	(-) 165.72
Excess of Funds Available over Expenditures	938,894,847.12	19.75%	204.57
Prior Year's Unreserved Fund Balance (Surplus) Lapsed	(-) 26,137,635.85	(-) .55%	(-) 5.70
Proceeds from General Obligation Bonds	(-) 64,000,000.00	(-) 1.34%	(-) 13.94
Transfers to Various Authorities			
for Advance Retirement of Bonds			
and Defeasance of Bonds	10,573,438.64	.22%	2.30
	\$ 4,753,572,786.74	100.00%	\$ 1,035.73

(*) Includes Assessment and Collection Allowance to Outside Agencies in the amount of \$37,625,591.88.

Note: 1970 Population 4,569,575; 1980 Census not Available

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

GENERAL FUND

YEAR ENDED JUNE 30, 1980

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

BALANCE SHEET

JUNE 30, 1980

	GOVERNMENTAL FUND TYPE			
	GENERAL			
ASSETS	STATE	FEDERAL REVENUE SHARING	TOTAL	
<u>CURRENT ASSETS</u>				
Cash in Banks				
Available for Allotment	\$ 140,107,641.88	\$ 1,272,608.63	\$ 141,380,250.51	
Reserved for Revenue Shortfall	84,299,930.41		84,299,930.41	
Undrawn Budget Allotments	<u>521,525,832.67</u>	<u>9,215,044.85</u>	<u>530,740,877.52</u>	
Total Assets	<u>\$ 745,933,404.96</u>	<u>\$ 10,487,653.48</u>	<u>\$ 756,421,058.44</u>	
<u>LIABILITIES AND FUND EQUITY</u>				
<u>CURRENT LIABILITIES</u>				
Undrawn Budget Allotments	<u>\$ 521,525,832.67</u>	<u>\$ 9,215,044.85</u>	<u>\$ 530,740,877.52</u>	
<u>FUND EQUITY</u>				
Fund Balances				
Reserved				
For Revenue Shortfall (1)	<u>\$ 84,299,930.41</u>		<u>\$ 84,299,930.41</u>	
Unreserved				
Designated for Allocation in				
Fiscal Year 1981 (2)		\$ 1,272,608.63	\$ 1,272,608.63	
Surplus (3)				
Balance July 1, 1979	\$ 107,936,149.55		107,936,149.55	
Increase in Year	<u>32,171,492.33</u>		<u>32,171,492.33</u>	
	<u>\$ 140,107,641.88</u>	<u>\$ 1,272,608.63</u>	<u>\$ 141,380,250.51</u>	
Total Fund Equity	<u>\$ 224,407,572.29</u>	<u>\$ 1,272,608.63</u>	<u>\$ 225,680,180.92</u>	
Total Liabilities and Fund Equity	<u>\$ 745,933,404.96</u>	<u>\$ 10,487,653.48</u>	<u>\$ 756,421,058.44</u>	

- Notes: (1) The Reserved Fund Balance for Revenue Shortfall was created by House Bill No. 901 (Senate Bill No. 466) of the 1976 Georgia Laws in lieu of the Working Reserve Fund, which was abolished July 1, 1976.
- (2) Unreserved Federal Revenue Sharing Funds will be allocated to various departments under provisions of Section 51 of the General Appropriations Act for fiscal year 1981.
- (3) Of the \$140,107,641.88 surplus at June 30, 1980, \$44,463,687.43 has been anticipated as a fund source for the Fiscal Year 1981 Appropriations Act.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

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FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF CHANGES IN FUND BALANCES

YEAR ENDED JUNE 30, 1980

	GOVERNMENTAL FUND TYPE		TOTAL
	STATE	FEDERAL REVENUE SHARING	
<u>FUND BALANCES JULY 1, 1979 (Restated)</u>			
Reserved			
Revenue Shortfall	\$ 75,224,541.78		\$ 75,224,541.78
Unreserved			
Designated for Allocation in			
Fiscal Year 1980		\$.26	.26
Surplus	<u>107,936,149.55</u>		<u>107,936,149.55</u>
	\$ 183,160,691.33	\$.26	\$ 183,160,691.59
<u>ADDITIONS</u>			
Excess of Funds Available over Allotments			
Year Ended June 30, 1980	<u>224,407,572.29</u>	<u>1,272,608.63</u>	<u>225,680,180.92</u>
	\$ <u>407,568,263.62</u>	\$ <u>1,272,608.89</u>	\$ <u>408,840,872.51</u>
<u>DEDUCTIONS</u>			
Fund Balances Carried over from Prior			
Year as Funds Available			
Reserved	\$ 75,224,541.78		\$ 75,224,541.78
Unreserved	<u>107,936,149.55</u>	\$.26	<u>107,936,149.81</u>
	\$ <u>183,160,691.33</u>	\$.26	\$ <u>183,160,691.59</u>
<u>FUND BALANCES JUNE 30, 1980</u>			
(To Balance Sheet)	\$ <u>224,407,572.29</u>	\$ <u>1,272,608.63</u>	\$ <u>225,680,180.92</u>

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

YEAR ENDED JUNE 30, 1980

FUNDS AVAILABLE	GOVERNMENTAL FUND TYPE		TOTAL
	GENERAL		
	STATE	FEDERAL REVENUE SHARING	
<u>REVENUES</u>			
Remittances by Collecting Units of the State - Net	\$ 2,809,997,680.48		\$ 2,809,997,680.48
Federal Grants		\$ 50,518,495.00	50,518,495.00
Interest Earned		1,752,013.00	1,752,013.00
Total Revenues	\$ 2,809,997,680.48	\$ 52,270,508.00	\$ 2,862,268,188.48
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Fund Balances Reserved For Revenue Shortfall	\$ 75,224,541.78		\$ 75,224,541.78
Unreserved Designated for Allocation		\$.26	.26
Surplus	107,936,149.55		107,936,149.55
Total Carry-Over from Prior Year	\$ 183,160,691.33	\$.26	\$ 183,160,691.59
Total Funds Available	\$ 2,993,158,371.81	\$ 52,270,508.26	\$ 3,045,428,880.07
<u>EXPENDITURES</u>			
<u>ALLOTMENTS</u>			
Legislative Appropriation to Spending Units For Fiscal Year Ended June 30, 1980	\$ 2,800,366,707.37	\$ 50,999,999.63	\$ 2,851,366,707.00
Less: Governor's Veto	300,000.00		300,000.00
Current Year Funds Lapsed	5,180,372.00		5,180,372.00
Net Appropriation - Fiscal Year Ended June 30, 1980	\$ 2,794,886,335.37	\$ 50,999,999.63	\$ 2,845,886,335.00
Less: Prior Year Unreserved Fund Balance (Surplus) Lapsed	26,135,535.85	2,100.00	26,137,635.85
Net Allotments to Spending Units	\$ 2,768,750,799.52	\$ 50,997,899.63	\$ 2,819,748,699.15
Excess of Funds Available over Allotments	224,407,572.29	1,272,608.63	225,680,180.92
	\$ 2,993,158,371.81	\$ 52,270,508.26	\$ 3,045,428,880.07

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

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FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

- C O M M E N T S -

INTRODUCTION

This report covers all State revenue collections remitted to the Department of Administrative Services, Fiscal Division, Federal Revenue Sharing Funds received from the Federal Government and interest earned thereon, revenue funds paid out, and transfers to the various State agencies for operating costs in the fiscal year ended June 30, 1980.

OTHER FUNDS HANDLED BY THE FISCAL DIVISION

Reported in separate audit reports are:

Department of Administrative Services, Fiscal Division, Debt Service Fund
Department of Administrative Services, Fiscal Division, Trust and Agency Accounts
State Aid Grants to Counties and to Incorporated Municipalities
State of Georgia General Obligation Debt Sinking Fund

CURRENT FUNDED REVENUE

Revenue receipts remitted to the Fiscal Division by the various revenue collecting units of the State in the year ended June 30, 1980, amounted to \$2,809,997,680.48.

These receipts are compared with those of the two previous fiscal periods, as follows:

	<u>YEAR ENDED JUNE 30TH</u>		
	<u>1980</u>	<u>1979</u>	<u>1978</u>
Revenue Receipts			
Various Revenue Collecting Units	<u>\$ 2,809,997,680.48</u>	<u>\$ 2,507,484,726.08</u>	<u>\$ 2,218,055,593.46</u>

ALLOTMENTS TO SPENDING UNITS

STATE FUNDS

Total State revenues received by the Department of Administrative Services, Fiscal Division amounted to \$2,809,997,680.48 in the fiscal year ended June 30, 1980. The total revenues of \$2,809,997,680.48 and the fund balance of \$183,160,691.33 on hand at July 1, 1979, made a total of \$2,993,158,371.81 available in the year under review. Net allotments to spending units were \$2,768,750,799.52, and a fund balance of \$224,407,572.29 remained at June 30, 1980. Of the \$224,407,572.29 fund balance, the reserved fund balance for Revenue Shortfall was \$84,299,930.41 and the unreserved fund balance (surplus) was \$140,107,641.88 at June 30, 1980.

FEDERAL REVENUE SHARING FUNDS

The Department of Administrative Services, Fiscal Division received \$50,518,495.00 from the Federal Government for Federal Revenue Sharing Funds, and interest earned thereon amounted to \$1,752,013.00 in the year ended June 30, 1980. The total revenue of \$52,270,508.00 and the unreserved fund balance of \$.26 at July 1, 1979, made total Federal Revenue Sharing Funds available during the year under review of \$52,270,508.26. Net allotments of Federal Revenue Sharing Funds to spending units were \$50,997,899.63, which left an unreserved fund balance of \$1,272,608.63 at June 30, 1980. This unreserved fund balance is designated for allocation to various departments under provisions of Section 51 of the General Appropriations Act for fiscal year 1981.

CASH BALANCE ON DEPOSIT

The total cash balance on June 30, 1980, was \$756,421,058.44, of which \$745,933,404.96 was State Funds and \$10,487,653.48 was Federal Revenue Sharing Funds. Of the \$745,933,404.96 State Funds, \$140,107,641.88 will be available for allotment as appropriated for the next fiscal year ending June 30, 1981, \$84,299,930.41 is reserved for Revenue Shortfall and \$521,525,832.67 is undrawn budget allotments for the year ended June 30, 1980. Of the \$10,487,653.48 Federal Revenue Sharing Funds, \$1,272,608.63 will be appropriated in the next fiscal year ending June 30, 1981, and \$9,215,044.85 is undrawn budget allotments for the year ended June 30, 1980.

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

- COMMENTS -

ALLOTMENTS TO SPENDING UNITS continued

RESERVED FUND BALANCE FOR REVENUE SHORTFALL

House Bill No. 901 (Senate Bill No. 466) of the 1976 Georgia Laws abolished the Working Reserve Fund of \$30,000,000.00 at July 1, 1976, and created the Reserve for Revenue Shortfall in lieu of the Working Reserve. The Act provides that "The State Auditor shall reserve from State surplus as of June 30 of each fiscal year an amount equal to three percent of net revenue collections of such fiscal year to the extent that such surplus is available therefor". On June 30, 1980, the reserved fund balance for Revenue Shortfall amounted to \$84,299,930.41.

COMPARISON OF ALLOTMENTS

The net allotments to the various spending units are compared with those of the two previous fiscal periods, as follows:

	YEAR ENDED JUNE 30TH		
	1980	1979	1978
Net Allotments			
State Funds	\$ 2,768,750,799.52	\$ 2,632,858,102.20	\$ 2,166,038,259.22
Federal Revenue Sharing Funds	50,997,899.63	50,281,617.76	49,861,705.60
Antirecession Fiscal Assistance Funds	.00	851,614.70	11,880,001.00
	<u>\$ 2,819,748,699.15</u>	<u>\$ 2,683,991,334.66</u>	<u>\$ 2,227,779,965.82</u>

STATE REVENUE COLLECTIONS

Collections by the Department of Administrative Services, Fiscal Division as a revenue collecting agency in the year ended June 30, 1980, were \$69,455,676.06 and consisted of \$35.90 anonymous campaign contributions, \$2,000.00 civil penalties, \$1,790.40 dividends, \$230,713.75 interest earned on custodial funds, \$69,215,434.47 interest earned on State funds, \$3,677.25 public property condemnations, \$.81 refund on auto rentals, \$243.75 seizure fees, \$505.85 telephone commissions, \$1,130.78 unclaimed security deposits and \$143.10 use of public lands.

DEPARTMENT OF ADMINISTRATIVE SERVICES

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FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

STATEMENT OF REVENUE COLLECTIONS BY DEPARTMENTS

YEAR ENDED JUNE 30, 1980

COLLECTING UNIT

Administrative Services, Department of			
Fiscal Division	\$	69,455,676.06	
Properties Control Commission, State		3,577,801.40	
Purchasing Division		<u>332,344.81</u>	\$ 73,365,822.27
Agriculture, Department of			3,196,846.05
Banking and Finance, Department of			2,481,363.80
Comptroller General			<u>70,247,196.71</u>
Conservation:			
Natural Resources, Department of	\$	6,688,127.52	
Soil and Water Conservation Committee, State		<u>1,440.00</u>	6,689,567.52
Education:			
Education, Department of	\$	13,454.00	
Regents of the University System of Georgia, Board of			
Medical Education Board, State		211,243.28	
Scholarship Commission, Georgia State		<u>86,574.61</u>	311,271.89
Employees' Retirement System			3,305,000.00
Franchise Practices Commission, Georgia			5,225.00
Governor, Office of the:			
Planning and Budget, Office of			10,675.00
Human Resources, Department of			5,542,458.07
Industry and Trade, Department of			50,997.74
Investigation, Georgia Bureau of			<u>26,682.50</u>
Judicial System:			
Supreme Court	\$	216,348.20	
Court of Appeals		69,716.61	
Appellate Court Reports		<u>15,912.22</u>	301,977.03
Labor, Department of			530,169.31
Law, Department of			27,578.13
Medical Assistance, Department of			64.21
Offender Rehabilitation, Department of			270,208.03
Public Safety, Department of			6,610,814.08
Public Service Commission			1,925,703.73
Revenue, Department of			<u>2,624,796,101.95</u>
Secretary of State			7,150,654.12
Transportation, Department of			197,007.90
Workers' Compensation, State Board of			<u>2,954,295.44</u>

\$ 2,809,997,680.48

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1980

SPENDING UNIT	APPROPRIATION FOR FISCAL YEAR 1980			
	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	GOVERNOR'S VETO (1) ADJUSTMENTS (2)	FUNDS LAPSED
Administrative Services, Department of				
Operations	\$ 26,940,351.00	\$ 69,600.00	\$ (-) 220,650.00 (2)	\$ (-) 100,000.00
Sinking Fund				
Agriculture, Department of	19,971,127.00	35,540.00		(-) 62,250.00
Grants from U. S. Government				
Audits, Department of	3,765,732.00			
Banking and Finance, Department of	2,417,613.00			(-) 9,674.00
Community Affairs, Department of				
"A" Community Affairs, Department of	3,464,094.00	623,842.00	124,496.00 (2)	(-) 22,543.00
"B" Building Administrative Board, State	114,830.00		(-) 114,830.00 (2)	
"C" Crime Commission, State	560,555.00			(-) 15,103.00
Comptroller General	4,176,181.00			
Conservation:				
Forestry Commission, Georgia	15,259,590.00	12,000.00		(-) 60,800.00
Natural Resources, Department of	45,877,784.00	222,550.00		(-) 220,000.00
Soil and Water Conservation Committee, State	653,045.00	17,000.00		(-) 51,000.00
Defense, Department of	2,333,712.00	26,780.00		(-) 60,313.00
Education:				
Education, Department of				
"A" Education, Department of	1,075,064,093.37	239,067.00		(-) 3,000,000.00
"B" Institutions	10,677,856.00	6,724.00		
Grants from Federal Government				
Public School Employees' Retirement System	10,388,180.00			
Regents of the University System of Georgia, Board of				
"A" Institutions	401,811,982.00	26,500.00		
"B" Central Office	12,095,328.00			
Scholarship Commission, Georgia State	13,485,000.00			(-) 60,707.00
Teachers' Retirement System	950,000.00			
Franchise Practices Commission, Georgia	39,979.00			(-) 11,687.00
General Assembly of Georgia	12,170,000.00			
General Obligation Debt Sinking Fund, State of Georgia				
"A" Issued	36,272,828.00			
"B" New	6,700,000.00		(-) 300,000.00 (1)	(-) 132,475.00
Governor, Office of the:				
"A" Governor's Office	1,575,836.00	52,500.00		(-) 51,534.00
"A" Governor's Emergency Fund	3,000,000.00	(-) 3,000,000.00		
"B" Planning and Budget, Office of Operations	4,675,712.00	113,871.00		
Grants from Federal Government				
Grants, State Aid:				
To Counties	11,917,013.00			
To Municipalities	13,517,000.00			
Human Resources, Department of				
"A" Departmental Operations	152,166,620.00	287,340.00	(-) 9,666.00 (2)	(-) 814,282.00
"B" Health Planning and Development, State	376,400.00			
"C" Community Mental Health/Mental Retardation				
Youth Services and Institutions	204,753,457.00	82,500.00		(-) 79,627.00
Grants from U. S. Government				
Industry and Trade, Department of	8,872,364.00	67,510.00		(-) 156,977.00
Investigation, Georgia Bureau of	12,053,297.00	138,176.00		
Judicial System:				
Supreme Court	1,756,600.00			
Court of Appeals	1,880,000.00	6,061.00		
Superior Courts	12,987,161.00			
Administrative Office of the Courts	721,571.00			
Appellate Court Reports	130,000.00			
Court Reporting of the Judicial Council, Board of	10,555.00			
Indigent Defense Council, Georgia	250,000.00			
Judicial Qualifications Commission	41,000.00			
Justice Courts Training Council, Georgia	20,000.00			
Juvenile Court Judges, Council of	78,905.00			
Labor, Department of				
"A" Inspection Division	574,470.00			
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training	2,528,390.00	40,184.00		(-) 25,000.00
Law, Department of	3,330,545.00			
Medical Assistance, Department of Operations	153,741,109.00			
Grants from U. S. Government				
Offender Rehabilitation, Department of				
"A" Offender Rehabilitation, Department of	89,714,134.00	650,000.00		
"B" Pardons and Paroles, Board of	3,596,316.00	2,000.00		
Public Safety, Department of	38,521,089.00	206,560.00	220,650.00 (2)	
Public Service Commission	2,824,146.00			(-) 148,001.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1980

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NET APPROPRIATION	BALANCE DUE SPENDING UNIT JULY 1, 1979	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1980
\$ 26,689,301.00	\$ 408,707.71	\$ (-) 24,857,616.20			\$ (-) 1,305,649.24	\$ 934,743.19
	26,980.00					26,980.00
19,944,417.00	841,302.23	(-) 19,086,700.00			(-) 458,983.61	1,240,035.62
		(-) 32,631.76	\$ 32,631.76			.00
3,765,732.00		(-) 3,765,732.00		\$ 153,551.18	(-) 153,551.18	.00
2,407,939.00		(-) 2,407,939.00		26,430.67	(-) 26,430.67	.00
4,189,889.00	133,518.31	(-) 3,866,859.31		25,408.89	(-) 25,408.89	456,548.00
.00						.00
545,452.00	1,128,082.82	(-) 843,745.49		2,156.19	(-) 2,156.19	829,789.33
4,176,181.00	131,802.00	(-) 4,307,983.00		121,627.14	(-) 121,627.14	.00
15,210,790.00	2,022,539.42	(-) 14,744,395.49			(-) 172,651.64	2,316,382.29
45,880,334.00	14,742,286.00	(-) 42,948,865.00		432,766.85	(-) 432,766.85	17,673,755.00
619,045.00	109,200.25	(-) 660,000.00			(-) 9,147.20	59,098.05
2,300,179.00		(-) 2,300,179.00		45,900.50	(-) 45,900.50	.00
1,072,303,160.37	50,329,225.53	(-) 1,054,134,725.30		6,221,288.37	(-) 6,221,288.37	68,497,660.60
10,684,580.00	1,192,106.41	(-) 11,299,010.93		1,111,602.52	(-) 1,111,602.52	577,675.48
		(-) 128,444,973.45	128,444,973.45			.00
10,388,180.00		(-) 10,388,180.00				.00
401,838,482.00	69,983,202.82	(-) 430,726,116.48		199,052.71	(-) 199,052.71	41,095,568.34
12,095,328.00	501,722.28	(-) 12,346,984.60		359,913.76	(-) 359,913.76	250,065.68
13,424,293.00		(-) 13,231,000.00		18,743.43	(-) 18,743.43	193,293.00
950,000.00	13,875.17	(-) 921,757.00				42,118.17
28,292.00	3,665.00	(-) 31,207.00		930.58	(-) 930.58	750.00
12,170,000.00		(-) 11,670,000.00				500,000.00
36,272,828.00		(-) 36,272,828.00				.00
6,267,525.00	67.53	(-) 6,267,592.53				.00
1,576,802.00	121,393.00	(-) 1,630,470.00		66,792.44	(-) 66,792.44	67,728.00
.00						.00
4,789,583.00	201,754.77	(-) 4,851,754.77		179,474.82	(-) 179,474.82	139,583.00
		(-) 61,576.00	61,576.00			.00
11,917,013.00	.02	(-) 11,917,013.02				.00
13,517,000.00		(-) 13,517,000.00				.00
151,630,012.00	13,877,345.86	(-) 145,805,000.00			(-) 4,182,591.82	15,519,766.04
376,400.00	356,102.00	(-) 625,000.00				107,502.00
204,756,330.00	19,986,750.37	(-) 204,945,000.00			(-) 2,817,694.31	16,980,386.06
		(-) 242,100,000.00	242,100,000.00			.00
8,782,897.00	6,590,293.38	(-) 12,931,618.94			(-) 72,753.38	2,368,818.06
12,191,473.00	697,348.00	(-) 12,547,210.56			(-) 208,519.44	133,091.00
1,756,600.00		(-) 1,756,600.00		22,123.16	(-) 22,123.16	.00
1,886,061.00		(-) 1,886,061.00				.00
12,987,161.00	100,491.56	(-) 12,924,000.00		12,571.50	(-) 175,757.72	466.34
721,571.00		(-) 721,571.00		12,160.43	(-) 12,160.43	.00
130,000.00		(-) 130,000.00		2,944.82	(-) 2,944.82	.00
10,555.00		(-) 10,555.00				.00
250,000.00		(-) 86,000.00				164,000.00
41,000.00		(-) 41,000.00		27,433.67	(-) 27,433.67	.00
20,000.00		(-) 20,000.00				.00
78,905.00		(-) 78,905.00		45.01	(-) 45.01	.00
574,470.00		(-) 574,470.00		9,128.06	(-) 9,128.06	.00
2,543,574.00		(-) 2,543,574.00		163,364.18	(-) 163,364.18	.00
3,330,545.00	36,889.00	(-) 3,330,545.00		13,740.06	(-) 50,629.06	.00
153,741,109.00	26,972,648.14	(-) 152,943,603.60			(-) 5,111,182.58	22,658,971.56
		(-) 296,894,307.00	296,894,307.00			.00
90,364,134.00		(-) 87,978,883.00		1,212,092.78	(-) 1,212,092.78	2,385,251.00
3,598,316.00		(-) 3,577,961.00		41,657.13	(-) 41,657.13	20,355.00
38,948,299.00	1,047,811.80	(-) 36,505,000.00		18,032.11	(-) 329,236.40	3,179,906.51
2,676,145.00	74,165.00	(-) 2,750,310.00		48,677.68	(-) 48,677.68	.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1980

SPENDING UNIT continued

	APPROPRIATION FOR FISCAL YEAR 1980			
	LEGISLATIVE APPROPRIATION	GOVERNOR'S EMERGENCY FUND	GOVERNOR'S VETO (1) ADJUSTMENTS (2)	FUNDS LAPSED
Revenue, Department of	\$ 25,318,724.00			
Operations				
Loans to Counties - Property Tax Reevaluation				\$ (-) 63,500.00
Grants to Counties - Property Tax Reevaluation				
Secretary of State	9,695,744.00 \$	1,000.00		
"A" Secretary of State	723,026.00			
"B" Real Estate Commission				
Transportation, Department of	254,511,514.99	72,000.00		
Operations	67,724,025.01			
Special Appropriation				(-) 31,899.00
Grants from U. S. Government	8,567,079.00	695.00		(-) 3,000.00
Veterans Service, State Department of	3,023,044.00			
Workers' Compensation, State Board of				
	\$ 2,800,366,707.37	\$.00	\$ (-) 300,000.00	\$ (-) 15,180,372.00

\$ (-) 300,000.00 (1)
.00 (2)

\$ (-) 300,000.00

DEPARTMENT OF ADMINISTRATIVE SERVICES
FISCAL DIVISION
FUNDING AND CUSTODY ACCOUNTS
ANALYSIS OF APPROPRIATION ALLOTMENTS
STATE FUNDS
YEAR ENDED JUNE 30, 1980

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NET APPROPRIATION	BALANCE DUE SPENDING UNIT JULY 1, 1979	CASH ALLOTMENTS DRAWN	GRANTS FROM FEDERAL GOVERNMENT	FUNDS RETURNED BY SPENDING UNIT	PRIOR YEAR'S SURPLUS LAPSED	BALANCE JUNE 30, 1980
\$ 25,318,724.00	\$ 1,335,800.00 120,641.67 24,760.00	\$ (-) 26,261,319.27		\$ 261,319.27	\$ (-) 261,319.27	\$ 393,204.73 120,641.67 24,760.00
9,633,244.00 723,026.00	452,729.14	(-) 9,178,212.50 (-) 662,512.00		7,211.42	(-) 190,916.06	724,056.00 60,514.00
254,511,514.99 67,796,025.01	274,326,002.14 46,417,746.31 14,328,739.13	(-) 269,628,373.63 (-) 73,545,628.02 (-) 247,545,998.35	\$ 255,112,344.37	205,985.41	(-) 205,985.41	259,209,143.50 40,668,143.30 21,895,085.15
8,535,875.00 3,020,044.00	74,095.00	(-) 8,609,970.00 (-) 3,010,044.00		52,881.89 24,369.85	(-) 52,881.89 (-) 24,369.85	.00 10,000.00
<u>\$ 2,794,886,335.37</u>	<u>\$ 548,711,889.77</u>	<u>\$ (-) 13,729,684,067.68</u>	<u>\$ 922,645,832.58</u>	<u>\$ 11,101,378.48</u>	<u>\$ (-) 26,135,535.85</u>	<u>\$ 521,525,832.67</u>

DEPARTMENT OF ADMINISTRATIVE SERVICESFISCAL DIVISIONFUNDING AND CUSTODY ACCOUNTSANALYSIS OF APPROPRIATION ALLOTMENTSFEDERAL REVENUE SHARING FUNDSYEAR ENDED JUNE 30, 1980

<u>SPENDING UNIT</u>	<u>APPROPRIATION FOR FISCAL YEAR 1980</u>		
	<u>LEGISLATIVE APPROPRIATION</u>	<u>FUNDS LAPSED</u>	<u>NET APPROPRIATION</u>
Conservation:			
Natural Resources, Department of			
Construction			
Heritage Trust			
Education:			
Education, Department of	\$ 50,999,999.63	\$.00	\$ 50,999,999.63
Regents of the University System of Georgia,			
Board of			
	<u>\$ 50,999,999.63</u>	<u>\$.00</u>	<u>\$ 50,999,999.63</u>

DEPARTMENT OF ADMINISTRATIVE SERVICES

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FISCAL DIVISION

FUNDING AND CUSTODY ACCOUNTS

ANALYSIS OF APPROPRIATION ALLOTMENTS

FEDERAL REVENUE SHARING FUNDS

YEAR ENDED JUNE 30, 1980

<u>BALANCE DUE SPENDING UNIT JULY 1, 1979</u>	<u>CASH ALLOTMENTS DRAWN</u>	<u>FUNDS RETURNED BY SPENDING UNIT</u>	<u>PRIOR YEAR'S SURPLUS LAPSED</u>	<u>BALANCE JUNE 30, 1980</u>
\$ 89,070.00				\$ 89,070.00
134,564.00				134,564.00
1,543,907.56	\$(-) 43,552,496.34			8,991,410.85
		\$ 2,100.00	\$(-) 2,100.00	.00
<u>\$ 1,767,541.56</u>	<u>\$(-) 43,552,496.34</u>	<u>\$ 2,100.00</u>	<u>\$(-) 2,100.00</u>	<u>\$ 9,215,044.85</u>

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
OF
ALL STATE SPENDING UNITS, EXCLUDING
UNITS OF THE UNIVERSITY SYSTEM

BALANCE SHEET OF ALL STATE SPENDING UNITS

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EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

JUNE 30, 1980

ASSETS	BUDGET FUNDS		TOTAL
	REGULAR	REVENUE SHARING	
<u>CURRENT ASSETS</u>			
Cash on Hand and in Banks	\$ 74,327,277.06		\$ 74,327,277.06
Receivables and Inventories	1,312,938,128.45	\$ 9,215,044.85	1,322,153,173.30
Total Current Assets	\$ 1,387,265,405.51	\$ 9,215,044.85	\$ 1,396,480,450.36
<u>OTHER ASSETS</u>	359,199.78	.00	359,199.78
Total Assets	\$ 1,387,624,605.29	\$ 9,215,044.85	\$ 1,396,839,650.14
<u>LIABILITIES AND FUND EQUITY</u>			
<u>CURRENT LIABILITIES</u>	\$ 792,369,399.84	\$ 9,206,940.93	\$ 801,576,340.77
<u>FUND EQUITY</u>			
Fund Balances Reserved	\$ 576,925,629.87	.00	\$ 576,925,629.87
Unreserved			
Balance July 1, 1979			
Surplus	\$ 25,310,365.82		\$ 25,310,365.82
Excess of Funds Available over Expenditures For the Year Ended June 30, 1980	579,344,326.30		579,344,326.30
Prior Year's Adjustments and Increases, Decreases in Fund Balance			
Designated			
Surplus	(-) 560,189,580.69	\$ 10,203.92	(-) 560,189,580.69
Prior Year's Unreserved Funds Lapsed to Department of Administrative Services, Fiscal Division			
Designated			
Surplus	(-) 26,135,535.85	(-) 2,100.00	(-) 26,135,535.85
Balance June 30, 1980			
Designated			
Surplus	\$ 18,329,575.58	\$ 8,103.92	\$ 18,329,575.58
Total Unreserved Fund Balance	\$ 18,329,575.58	\$ 8,103.92	\$ 18,337,679.50
Total Fund Equity	\$ 595,255,205.45	\$ 8,103.92	\$ 595,263,309.37
Total Liabilities and Fund Equity	\$ 1,387,624,605.29	\$ 9,215,044.85	\$ 1,396,839,650.14

Notes: Receivables due to the Department of Administrative Services from State Spending Units for services rendered and the corresponding payables in the amount of \$4,080,998.23 have been eliminated from the above Balance Sheet.

The above Balance Sheet does not include Fixed Assets.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
BALANCE SHEET
BY SPENDING UNITS

BALANCE SHEET
BY SPENDING UNITS
BUDGET FUNDS
JUNE 30, 1980

SPENDING UNIT	ASSETS		
	CURRENT ASSETS		
	CASH ON HAND AND IN BANKS	RECEIVABLES AND INVENTORIES	OTHER ASSETS
Administrative Services, Department of	\$ 473,785.57	\$ 6,983,451.79	\$.00
Agriculture, Department of	4,957.11	1,676,958.69	.00
Audits, Department of	140,638.14	1,845.25	.00
Banking and Finance, Department of	32,403.80	3,664.91	.00
Community Affairs, Department of			
"A" Community Affairs, Department of	16,041.49	946,273.73	.00
"B" Building Administrative Board, State	.00	.00	.00
"C" Crime Commission, State	(-) 7,012.80	14,921,402.31	.00
Comptroller General	48,965.01	65,948.44	.00
Conservation:			
Forestry Commission, Georgia	.00	3,053,221.27	.00
Natural Resources, Department of			
Regular	.00	22,536,190.58	.00
Revenue Sharing Funds	.00	223,634.00	.00
Soil and Water Conservation Committee, State	75,570.00	66,558.05	.00
Defense, Department of	24,895.33	257,154.62	.00
Education:			
Education, Department of			
"A" Education, Department of - Regular	1,479,288.19	95,233,941.64	.00
"A" Education, Department of - Revenue Sharing Funds	.00	8,991,410.85	.00
"B" Institutions	(-) 639,275.23	1,675,166.89	.00
Public School Employees' Retirement System - Expense Fund (*)	.00	.00	.00
Regents of the University System of Georgia, Board of			
"A" Resident Instruction and University System Institutions - Regular	.00	41,095,568.34	.00
"A" Resident Instruction and University System Institutions - Revenue Sharing Funds	.00	.00	.00
"B" Regents' Central Office	22,923.13	250,065.68	.00
Scholarship Commission, Georgia State	.00	248,163.00	.00
Teachers' Retirement System - Expense Fund (*)	14,919.83	42,118.17	.00
Employees' Retirement System - Administrative Expense Fund (*)	.00	.00	.00
Financing and Investment Commission, Georgia State	5,394.55	.00	.00
Franchise Practices Commission, Georgia	2,734.32	750.00	.00
General Assembly of Georgia	504,374.78	500,000.00	.00
General Obligation Debt Sinking Fund, State of Georgia			
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)	.00	.00	.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)	.00	.00	.00
Governor, Office of the:			
Governor's Office	77,622.87	327,095.04	.00
Governor's Emergency Fund	.00	.00	.00
Planning and Budget, Office of	9,458.55	1,484,331.73	.00
Grants, State Aid:			
To Counties	.00	.00	.00
To Municipalities	.00	.00	.00
Highway Safety, Office of	48,880.06	27,272.73	.00
Human Resources, Department of			
"A" Departmental Operations	.00	66,375,466.34	.00
"B" Health Planning and Development, State	.00	130,829.25	.00
"C" Community Mental Health/Mental Retardation Youth Services and Institutions	.00	32,398,932.69	.00
Industry and Trade, Department of	57,939.09	2,369,300.76	.00
Investigation, Georgia Bureau of	10,167.10	208,359.55	.00
Judicial System:			
Supreme Court	138,254.40	.00	.00
Court of Appeals	19,164.82	.00	.00
Superior Courts	147,065.72	35,398.87	.00
Administrative Office of the Courts	66,142.03	173,204.20	.00
Appellate Court Reports	20,203.46	.00	.00
Court Reporting of the Judicial Council, Board of	.00	1,598.45	.00
Indigent Defense Council, Georgia	7,778.12	353,388.68	.00
Judicial Qualifications Commission	3,924.43	.00	.00
Justice Courts Training Council, Georgia	.00	10,068.31	.00
Juvenile Court Judges, Council of	.00	40,038.27	.00
Labor, Department of			
"A" Inspection Division	16,113.66	.00	.00
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training	7,094,853.28	2,339,558.97	.00
Law, Department of	73,574.11	152,422.48	.00
Medical Assistance, Department of	11,240,244.14	37,077,711.27	.00

BALANCE SHEET
BY SPENDING UNITS
BUDGET FUNDS
JUNE 30, 1980

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LIABILITIES AND FUND EQUITY

TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCES	FUND EQUITY		TOTAL LIABILITIES AND FUND EQUITY
			UNRESERVED FUND BALANCES	SURPLUS	
			DESIGNATED		
\$ 7,457,237.36	\$ 4,468,770.13	\$ 2,274,238.37	\$.00	\$ 714,228.86	\$ 7,457,237.36
1,681,915.80	1,358,060.65	20,830.82	.00	303,024.33	1,681,915.80
142,483.39	110,396.25	.00	.00	32,087.14	142,483.39
36,068.71	5,410.61	.00	.00	30,658.10	36,068.71
962,315.22	936,525.23	.00	.00	25,789.99	962,315.22
.00	.00	.00	.00	.00	.00
14,914,389.51	10,219,927.79	4,487,412.11	.00	207,049.61	14,914,389.51
114,913.45	87,633.13	10,963.93	.00	16,316.39	114,913.45
3,053,221.27	2,489,903.94	449,898.12	.00	113,419.21	3,053,221.27
22,536,190.58	21,647,761.25	462,020.01	.00	426,409.32	22,536,190.58
223,634.00	215,530.08	.00	8,103.92	.00	223,634.00
142,128.05	138,837.77	234.00	.00	3,056.28	142,128.05
282,049.95	259,136.78	.00	.00	22,913.17	282,049.95
96,713,229.83	86,021,234.72	4,928,501.25	.00	5,763,493.86	96,713,229.83
8,991,410.85	8,991,410.85	.00	.00	.00	8,991,410.85
1,035,891.66	1,155,488.72	161,476.63	.00	(-) 281,073.69	1,035,891.66
.00	.00	.00	.00	.00	.00
41,095,568.34	40,647,799.05	.00	.00	447,769.29	41,095,568.34
.00	.00	.00	.00	.00	.00
272,988.81	73,195.89	.00	.00	199,792.92	272,988.81
248,163.00	243,457.97	.00	.00	4,705.03	248,163.00
57,038.00	57,038.00	.00	.00	.00	57,038.00
.00	.00	.00	.00	.00	.00
5,394.55	5,394.55	.00	.00	.00	5,394.55
3,484.32	527.47	.00	.00	2,956.85	3,484.32
1,004,374.78	946,454.11	55,974.01	.00	1,946.66	1,004,374.78
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
404,717.91	304,228.27	.00	.00	100,489.64	404,717.91
.00	.00	.00	.00	.00	.00
1,493,790.28	981,256.01	354,802.54	.00	157,731.73	1,493,790.28
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
76,152.79	10,274.73	60,000.00	.00	5,878.06	76,152.79
66,375,466.34	54,645,293.49	10,705,262.67	.00	1,024,910.18	66,375,466.34
130,829.25	130,647.42	.00	.00	181.83	130,829.25
32,398,932.69	24,996,305.49	3,271,512.00	.00	4,131,115.20	32,398,932.69
2,427,239.85	2,315,996.98	.00	.00	111,242.87	2,427,239.85
218,526.65	124,627.49	1,356.75	.00	92,542.41	218,526.65
138,254.40	114,365.64	.00	.00	23,888.76	138,254.40
19,164.82	25,805.82	.00	.00	6,641.00	19,164.82
182,464.59	73,740.40	1,536.89	.00	107,187.30	182,464.59
239,346.23	165,119.40	66,751.36	.00	7,475.47	239,346.23
20,203.46	.00	.00	.00	20,203.46	20,203.46
1,598.45	1,598.45	.00	.00	.00	1,598.45
361,166.80	306,915.80	54,251.00	.00	.00	361,166.80
3,924.43	1,319.36	.00	.00	2,605.07	3,924.43
10,068.31	9,772.09	.00	.00	296.22	10,068.31
40,038.27	39,816.89	.00	.00	221.38	40,038.27
16,113.66	.00	.00	.00	16,113.66	16,113.66
9,434,412.25	7,321,344.15	1,693,732.58	.00	419,335.52	9,434,412.25
225,996.59	170,964.66	.00	.00	55,031.93	225,996.59
48,317,955.41	2,067,935.98	44,133,161.58	.00	2,116,857.85	48,317,955.41

BALANCE SHEET
BY SPENDING UNITS
BUDGET FUNDS
JUNE 30, 1980

<u>SPENDING UNIT</u> continued	<u>ASSETS</u>		
	<u>CURRENT ASSETS</u>		
	<u>CASH ON HAND AND IN BANKS</u>	<u>RECEIVABLES AND INVENTORIES</u>	<u>OTHER ASSETS</u>
Offender Rehabilitation, Department of	\$ 1,233,217.33	\$ 7,502,415.39	\$.00
"A" Offender Rehabilitation, Department of	(-) 5,713.61	129,211.09	.00
"B" Pardons and Paroles, Board of			
Personnel Board, State - Merit System of	46,186,815.23	2,298,823.82	.00
Personnel Administration	.00	3,838,757.26	.00
Public Safety, Department of	114,433.60	20,309.12	.00
Public Service Commission	697,911.76	777,406.81	.00
Revenue, Department of			
Secretary of State	.00	733,673.32	.00
"A" Secretary of State	.00	60,514.00	.00
"B" Real Estate Commission	.00	.00	.00
Subsequent Injury Trust Fund	4,660,262.95	968,018,896.02	.00
Transportation, Department of	137,909.92	528,679.71	.00
Veterans Service, State Department of	47,736.76	36,994.02	359,199.78
Warm Springs Memorial Commission,	22,714.06	10,025.17	.00
Franklin D. Roosevelt			
Workers' Compensation, State Board of			
	<u>\$ 74,327,277.06</u>	<u>\$ 1,326,234,171.53</u>	<u>\$ 359,199.78</u>
<u>SUMMARY</u>			
Regular Budget Fund	\$ 74,327,277.06	\$ 1,317,019,126.68	\$ 359,199.78
Revenue Sharing Funds	.00	9,215,044.85	.00
	<u>\$ 74,327,277.06</u>	<u>\$ 1,326,234,171.53</u>	<u>\$ 359,199.78</u>

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY SPENDING UNITS
BUDGET FUNDS
JUNE 30, 1980

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LIABILITIES AND FUND EQUITY

TOTAL ASSETS	CURRENT LIABILITIES	RESERVED FUND BALANCES	FUND EQUITY		TOTAL LIABILITIES AND FUND EQUITY
			UNRESERVED FUND BALANCES DESIGNATED	SURPLUS	
\$ 8,735,632.72	\$ 7,226,000.66	\$ 414,482.89	\$.00	\$ 1,095,149.17	\$ 8,735,632.72
123,497.48	88,953.80	.00	.00	34,543.68	123,497.48
48,485,639.05	3,192,941.44	45,292,697.61	.00	.00	48,485,639.05
3,838,757.26	3,707,458.94	14,254.30	.00	117,044.32	3,838,757.26
134,742.72	16,855.12	20,300.01	.00	97,587.59	134,742.72
1,475,318.57	1,119,332.35	217,104.06	.00	138,882.16	1,475,318.57
733,673.32	597,585.49	3,128.72	.00	132,959.11	733,673.32
60,514.00	42,397.94	.00	.00	18,116.06	60,514.00
.00	.00	.00	.00	.00	.00
972,679,158.97	515,175,976.80	457,352,516.59	.00	150,665.58	972,679,158.97
666,589.63	571,858.50	.00	.00	94,731.13	666,589.63
443,930.56	26,701.19	417,229.37	.00	.00	443,930.56
32,739.23	4,053.31	.00	.00	28,685.92	32,739.23
<u>\$ 1,400,920,648.37</u>	<u>\$ 805,657,339.00</u>	<u>\$ 576,925,629.87</u>	<u>\$ 8,103.92</u>	<u>\$ 18,329,575.58</u>	<u>\$ 1,400,920,648.37</u>
\$ 1,391,705,603.52	\$ 796,450,398.07	\$ 576,925,629.87	\$.00	\$ 18,329,575.58	\$ 1,391,705,603.52
9,215,044.85	9,206,940.93	.00	8,103.92	.00	9,215,044.85
<u>\$ 1,400,920,648.37</u>	<u>\$ 805,657,339.00</u>	<u>\$ 576,925,629.87</u>	<u>\$ 8,103.92</u>	<u>\$ 18,329,575.58</u>	<u>\$ 1,400,920,648.37</u>

STATE UNITS
BUDGET FUNDS
STATEMENT OF CHANGES IN FUND BALANCES
BY SPENDING UNITS

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

SPENDING UNIT	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Administrative Services, Department of		
Reserved	\$ 1,983,081.56	\$.00
Unreserved (Surplus)	1,305,649.24	1,293,238.44
Agriculture, Department of		
Reserved	44,435.24	.00
Unreserved (Surplus)	458,983.61	323,036.17
Audits, Department of		
Reserved	.00	.00
Unreserved (Surplus)	153,551.18	29,757.96
Banking and Finance, Department of		
Reserved	.00	.00
Unreserved (Surplus)	26,430.67	29,392.02
Community Affairs, Department of		
"A" Community Affairs, Department of		
Reserved	37,993.41	.00
Unreserved (Surplus)	25,263.61	25,521.25
"B" Building Administrative Board, State		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
"C" Crime Commission, State		
Reserved	7,977,916.66	.00
Unreserved (Surplus)	2,156.19	5,180,728.77
Comptroller General		
Reserved	9,295.70	.00
Unreserved (Surplus)	121,627.14	25,166.98
Conservation:		
Forestry Commission, Georgia		
Reserved	428,337.21	.00
Unreserved (Surplus)	172,651.64	99,066.17
Natural Resources, Department of		
Reserved	701,257.26	.00
Unreserved (Surplus)	432,766.85	465,952.07
Regular	.00	.00
Unreserved (Designated)	.00	.00
Revenue Sharing Funds	9,147.20	607.44
Soil and Water Conservation Committee, State		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Defense, Department of		
Reserved	469.14	.00
Unreserved (Surplus)	45,900.50	22,654.49
Education:		
Education, Department of		
"A" Education, Department of		
Reserved	2,947,991.29	.00
Unreserved (Surplus)	6,221,288.37	11,101,308.27
Regular	.00	.00
Unreserved (Designated)	.00	.00
Revenue Sharing Funds	56,666.45	.00
"B" Institutions	1,111,602.52	32,788.31
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Public School Employees' Retirement System -		
Expense Fund (*)	.00	.00
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Regents of the University System of Georgia, Board of		
"A" Resident Instruction and University System		
Institutions		
Reserved	.00	.00
Unreserved (Surplus)	(-) 382,726.72	447,769.29
Regular	.00	.00
Unreserved (Designated)	.00	.00
Revenue Sharing Funds	.00	.00
"B" Regents' Central Office		
Reserved	352,191.10	195,592.92
Unreserved (Surplus)	10,064.15	.00
Scholarship Commission, Georgia State	18,743.43	14,622.47
Teachers' Retirement System - Expense Fund (*)		
Reserved	.00	21,027.80
Unreserved (Surplus)	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1980
\$ 291,156.81	\$.00	\$ 2,274,238.37
(-) 579,009.58	(-) 1,305,649.24	714,228.86
(-) 23,604.42	.00	20,830.82
(-) 20,011.84	(-) 458,983.61	303,024.33
.00	.00	.00
2,329.18	(-) 153,551.18	32,087.14
.00	.00	.00
1,266.08	(-) 26,430.67	30,658.10
(-) 37,993.41	.00	.00
414.02	(-) 25,408.89	25,789.99
.00	.00	.00
.30	.00	.00
(-) 3,490,504.55	.00	4,487,412.11
(-) 4,973,679.16	(-) 2,156.19	207,049.61
1,668.23	.00	10,963.93
(-) 8,850.59	(-) 121,627.14	16,316.39
21,560.91	.00	449,898.12
14,353.04	(-) 172,651.64	113,419.21
(-) 239,237.25	.00	462,020.01
(-) 39,542.75	(-) 432,766.85	426,409.32
8,103.92	.00	8,103.92
234.00	.00	234.00
2,448.84	(-) 9,147.20	3,056.28
(-) 469.14	.00	.00
258.68	(-) 45,900.50	22,913.17
1,980,509.96	.00	4,928,501.25
(-) 5,337,814.41	(-) 6,221,288.37	5,763,493.86
.00	.00	.00
104,810.18	.00	161,476.63
(-) 313,862.00	(-) 1,111,602.52	(-) 281,073.69
.00	.00	.00
.00	.00	.00
.00	.00	.00
581,779.43	(-) 199,052.71	447,769.29
2,100.00	(-) 2,100.00	.00
.00	.00	.00
11,922.66	(-) 359,913.76	199,792.92
(-) 10,064.15	.00	.00
(-) 9,917.44	(-) 18,743.43	4,705.03
(-) 21,027.80	.00	.00
.00	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNIT

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

SPENDING UNIT continued	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Employees' Retirement System - Administrative Expense Fund (*)		
Reserved	\$.00	\$.00
Unreserved (Surplus)	.00	.00
Financing and Investment Commission, Georgia State		
Reserved	26,390.34	3,565.88
Unreserved (Surplus)	.00	.00
Franchise Practices Commission, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	930.58	2,956.85
General Assembly of Georgia		
Reserved	25,552.48	.00
Unreserved (Surplus)	.00	55,974.01
General Obligation Debt Sinking Fund, State of Georgia		
"A" General Obligation Debt Sinking Fund, State of Georgia (Issued)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
"B" General Obligation Debt Sinking Fund, State of Georgia (New)		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Governor, Office of the:		
Governor's Office		
Reserved	5,288.83	.00
Unreserved (Surplus)	66,792.44	101,298.15
Governor's Emergency Fund		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Planning and Budget, Office of		
Reserved	277,491.04	.00
Unreserved (Surplus)	179,474.82	547,542.42
Grants, State Aid:		
To Counties		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
To Municipalities		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Highway Safety, Office of		
Reserved	40,000.00	.00
Unreserved (Surplus)	18,032.11	65,870.06
Human Resources, Department of		
"A" Departmental Operations		
Reserved	12,441,367.04	.00
Unreserved (Surplus)	4,182,591.82	22,337,871.65
"B" Health Planning and Development, State		
Reserved	.00	.00
Unreserved (Surplus)	.00	(-) 180,508.29
"C" Community Mental Health/Mental Retardation Youth Services and Institutions		
Reserved	985,475.15	.00
Unreserved (Surplus)	2,817,694.31	4,160,625.49
Industry and Trade, Department of		
Reserved	.00	.00
Unreserved (Surplus)	72,753.38	92,269.33
Investigation, Georgia Bureau of		
Reserved	.00	.00
Unreserved (Surplus)	208,519.44	90,977.86
Judicial System:		
Supreme Court		
Reserved	.00	.00
Unreserved (Surplus)	22,123.16	19,047.97
Court of Appeals		
Reserved	.00	.00
Unreserved (Surplus)	(-) 15,522.66	8,881.66
Superior Courts		
Reserved	9,226.69	.00
Unreserved (Surplus)	175,757.72	103,779.41
Administrative Office of the Courts		
Reserved	42,428.19	.00
Unreserved (Surplus)	12,160.43	73,773.10
Appellate Court Reports		
Reserved	.00	.00
Unreserved (Surplus)	2,944.82	20,193.46

STATEMENT OF CHANGES IN FUND BALANCES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES		FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION		BALANCES JUNE 30, 1980
\$	.00	\$	.00	\$.00
	.00		.00	.00
(-)	29,956.22		.00	.00
	.00		.00	.00
	.00		.00	.00
	.00	(-)	930.58	2,956.85
	30,421.53		.00	55,974.01
(-)	54,027.35		.00	1,946.66
	.00		.00	.00
	.00		.00	.00
	.00		.00	.00
	.00		.00	.00
(-)	5,288.83		.00	.00
(-)	808.51	(-)	66,792.44	100,489.64
	.00		.00	.00
	.00		.00	.00
	77,311.50		.00	354,802.54
(-)	389,810.69	(-)	179,474.82	157,731.73
	.00		.00	.00
	.00		.00	.00
	.00		.00	.00
	.00		.00	.00
	20,000.00		.00	60,000.00
(-)	60,000.00	(-)	18,032.11	5,878.06
(-)	1,736,104.37		.00	10,705,262.67
(-)	21,312,961.47	(-)	4,182,591.82	1,024,910.18
	.00		.00	.00
	180,690.12		.00	181.83
	2,286,036.85		.00	3,271,512.00
(-)	29,510.29	(-)	2,817,694.31	4,131,115.20
	.00		.00	.00
	18,973.54	(-)	72,753.38	111,242.87
	1,356.75		.00	1,356.75
	1,564.55	(-)	208,519.44	92,542.41
	.00		.00	.00
	4,840.79	(-)	22,123.16	23,888.76
	.00		.00	.00
	.00		.00	.00
	.00	(-)		6,641.00
(-)	7,689.80		.00	1,536.89
	3,407.89	(-)	175,757.72	107,187.30
	24,323.17		.00	66,751.36
(-)	66,297.63	(-)	12,160.43	7,475.47
	.00		.00	.00
	10.00	(-)	2,944.82	20,203.46

STATEMENT OF CHANGES IN FUND BALANCES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

SPENDING UNIT continued	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
Judicial System: continued		
Court Reporting of the Judicial Council, Board of		
Reserved	\$.00	\$.00
Unreserved (Surplus)	.00	.00
Indigent Defense Council, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	46,014.53
Judicial Qualifications Commission		
Reserved	.00	.00
Unreserved (Surplus)	27,433.67	2,605.07
Justice Courts Training Council, Georgia		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Juvenile Court Judges, Council of		
Reserved	.00	.00
Unreserved (Surplus)	45.01	.00
Labor, Department of		
"A" Inspection Division		
Reserved	.00	.00
Unreserved (Surplus)	9,128.06	16,106.27
"B" Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training		
Reserved	1,305,319.16	.00
Unreserved (Surplus)	163,364.18	2,104,300.25
Law, Department of		
Reserved	.00	.00
Unreserved (Surplus)	50,629.06	54,696.03
Medical Assistance, Department of		
Reserved	37,953,894.07	.00
Unreserved (Surplus)	5,111,182.58	45,287,162.48
Offender Rehabilitation, Department of		
"A" Offender Rehabilitation, Department of		
Reserved	1,394,446.96	.00
Unreserved (Surplus)	992,092.78	1,371,270.47
"B" Pardons and Paroles, Board of		
Reserved	.00	.00
Unreserved (Surplus)	41,657.13	33,728.68
Personnel Board, State - Merit System of		
Personnel Administration		
Reserved	31,282,776.85	.00
Unreserved (Surplus)	.00	45,247,692.60
Public Safety, Department of		
Reserved	9,644.45	.00
Unreserved (Surplus)	311,204.29	86,517.16
Public Service Commission		
Reserved	23,323.42	.00
Unreserved (Surplus)	48,677.68	103,875.87
Revenue, Department of		
Reserved	336,222.06	.00
Unreserved (Surplus)	261,319.27	105,148.13
Secretary of State		
"A" Secretary of State		
Reserved	3,269.27	.00
Unreserved (Surplus)	190,916.06	126,842.26
"B" Real Estate Commission		
Reserved	.00	.00
Unreserved (Surplus)	.00	18,116.06
Subsequent Injury Trust Fund		
Reserved	.00	(-) 3,074.00
Unreserved (Surplus)	.00	.00
Transportation, Department of		
Reserved	364,202,740.41	.00
Unreserved (Surplus)	205,985.41	437,830,374.88
Veterans Service, State Department of		
Reserved	.00	.00
Unreserved (Surplus)	52,881.89	93,563.27

STATEMENT OF CHANGES IN FUND BALANCES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES	FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	BALANCES JUNE 30, 1980
\$.00	\$.00	\$.00
.00	.00	.00
54,251.00	.00	54,251.00
(-) 46,014.53	.00	.00
.00	.00	.00
.00	(-) 27,433.67	2,605.07
.00	.00	.00
296.22	.00	296.22
.00	.00	.00
221.38	(-) 45.01	221.38
.00	.00	.00
7.39	(-) 9,128.06	16,113.66
388,413.42	.00	1,693,732.58
(-) 1,684,964.73	(-) 163,364.18	419,335.52
.00	.00	.00
335.90	(-) 50,629.06	55,031.93
6,179,267.51	.00	44,133,161.58
(-) 43,170,304.63	(-) 5,111,182.58	2,116,857.85
(-) 979,964.07	.00	414,482.89
(-) 56,121.30	(-) 1,212,092.78	1,095,149.17
.00	.00	.00
815.00	(-) 41,657.13	34,543.68
14,009,920.76	.00	45,292,697.61
(-) 45,247,692.60	.00	.00
4,608.55	.00	14,254.00
30,527.16	(-) 311,204.29	117,044.32
(-) 3,023.41	.00	20,300.01
(-) 6,288.28	(-) 48,677.68	97,587.59
(-) 119,118.00	.00	217,104.06
33,734.03	(-) 261,319.27	130,882.16
(-) 140.55	.00	3,128.72
6,116.85	(-) 190,916.06	132,959.11
.00	.00	.00
.00	.00	18,116.06
3,074.00	.00	.00
.00	.00	.00
93,149,776.18	.00	457,352,516.59
(-) 437,679,709.30	(-) 205,985.41	150,665.58
.00	.00	.00
1,167.86	(-) 52,881.89	94,738.13

STATEMENT OF CHANGES IN FUND BALANCESBY SPENDING UNITSBUDGET FUNDSYEAR ENDED JUNE 30, 1980SPENDING UNIT continued

Warm Springs Memorial Commission,
 Franklin D. Roosevelt
 Reserved
 Unreserved (Surplus)
 Workers' Compensation, State Board of
 Reserved
 Unreserved (Surplus)

	BALANCES JULY 1, 1979 (Restated)		EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
	\$ 475,563.16	\$ (-)	58,333.79
	.00		.00
	.00		.00
	<u>24,369.85</u>		<u>28,548.14</u>
	<u>\$ 490,348,293.46</u>		<u>\$ 579,307,512.12</u>

SUMMARY

Reserved
 Unreserved
 Designated
 Revenue Sharing Funds
 Surplus
 Regular

	\$ 465,037,927.64	\$ (-)	36,814.11
	.00		.00
	<u>25,310,365.82</u>		<u>579,344,326.30</u>
	<u>\$ 490,348,293.46</u>		<u>\$ 579,307,512.12</u>

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

<u>PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO FUND BALANCES</u>	<u>FUNDS RETURNED TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION</u>	<u>BALANCES JUNE 30, 1980</u>
\$.00	\$.00	\$ 417,229.37
.00	.00	.00
.00	.00	.00
<u>137.78</u>	<u>(-) 24,369.85</u>	<u>28,685.92</u>
<u>\$(-) 1448,254,860.43</u>	<u>\$(-) 26,137,635.85</u>	<u>\$ 595,263,309.37</u>
 \$ 111,924,516.34	 \$.00	 \$ 576,925,629.87
10,203.92	(-) 2,100.00	8,103.92
<u>(-) 560,189,580.69</u>	<u>(-) 26,135,535.85</u>	<u>18,329,575.58</u>
<u>\$(-) 1448,254,860.43</u>	<u>\$(-) 26,137,635.85</u>	<u>\$ 595,263,309.37</u>

STATE UNITS
BUDGET FUNDS
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF
ALL STATE SPENDING UNITS, EXCLUDING
UNITS OF THE UNIVERSITY SYSTEM

FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

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EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

<u>FUNDS AVAILABLE</u>	<u>REGULAR BUDGET FUND</u>	<u>REVENUE SHARING FUNDS</u>	<u>TOTAL</u>
<u>REVENUES</u>			
APPROPRIATION ALLOTMENTS			
General Appropriations	\$ 2,800,066,707.37	\$ 50,999,999.63	\$ 2,851,066,707.00
Less: Lapsed Funds	5,180,372.00		5,180,372.00
Net Appropriation Allotments	\$ 2,794,886,335.37	\$ 50,999,999.63	\$ 2,845,886,335.00
FEDERAL FUNDS			
Grants from U. S. Government	\$ 1,534,056,506.82	\$.00	\$ 1,534,056,506.82
COUNTIES AND CITIES			
Grants from Counties and Cities	\$ 3,179,293.51	\$.00	\$ 3,179,293.51
DEPARTMENTAL FUNDS			
Taxes	\$ 37,625,591.88	\$.00	\$ 37,625,591.88
Donations	124,405.25		124,405.25
Interest Earned	3,459,877.84		3,459,877.84
Earnings from Services	269,979,850.89		269,979,850.89
Contributions from Public Trust Funds	2,858,281.15		2,858,281.15
Total Departmental Funds	\$ 314,048,007.01	\$.00	\$ 314,048,007.01
Total Revenues	\$ 4,646,170,142.71	\$ 50,999,999.63	\$ 4,697,170,142.34
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	458,405,463.08	.00	458,405,463.08
Total Funds Available	\$ 5,104,575,605.79	\$ 50,999,999.63	\$ 5,155,575,605.42
<u>EXPENDITURES</u>			
<u>PERSONAL SERVICES</u>			
Salaries and Wages	\$ 554,293,720.54	\$.00	\$ 554,293,720.54
Employer's Contributions for:			
F.I.C.A.	31,611,505.03		31,611,505.03
Retirement	45,201,392.69		45,201,392.69
Health Insurance	24,385,200.49		24,385,200.49
Group Insurance	47,465.31		47,465.31
Life Insurance	1,633.04		1,633.04
Personal Liability Insurance	272,358.75		272,358.75
Unemployment Compensation Insurance	72,336.79		72,336.79
Total Personal Services	\$ 655,885,612.64	\$.00	\$ 655,885,612.64
<u>REGULAR OPERATING EXPENSES</u>			
Motor Vehicle Expenses	\$ 22,709,479.98	\$.00	\$ 22,709,479.98
Supplies and Materials	64,797,913.29		64,797,913.29
Repairs and Maintenance	10,371,036.80		10,371,036.80
Power, Water and Natural Gas	4,311,308.82		4,311,308.82
Rents (Other Than Real Estate)	5,113,681.59		5,113,681.59
Insurance and Bonding	1,606,866.01		1,606,866.01
Workers' Compensation and Indemnities	1,462,257.95		1,462,257.95
Direct Benefits - Medical Care and Public Assistance	29,792,886.45		29,792,886.45
Tuition and Scholarships	162,356.25		162,356.25
Grants to Counties, Cities and Civil Divisions	8,587,799.96		8,587,799.96
Assessments by Merit System	2,750,452.66		2,750,452.66
Other Operating Expenses	4,760,656.24		4,760,656.24
Extraordinary Expenditures	29,345.55		29,345.55
Total Regular Operating Expenses	\$ 156,456,041.55	\$.00	\$ 156,456,041.55

FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

EXPENDITURES continued	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
<u>TRAVEL</u>	\$ 13,887,234.47	\$.00	\$ 13,887,234.47
<u>MOTOR VEHICLE EQUIPMENT PURCHASES</u>	\$ 10,659,862.20	\$.00	\$ 10,659,862.20
<u>PUBLICATIONS AND PRINTING</u>	\$ 8,440,449.55	\$.00	\$ 8,440,449.55
<u>EQUIPMENT PURCHASES</u>	\$ 14,617,047.81	\$.00	\$ 14,617,047.81
<u>COMPUTER CHARGES</u>	\$ 30,103,427.62	\$.00	\$ 30,103,427.62
<u>REAL ESTATE RENTALS</u>	\$ 15,301,741.53	\$.00	\$ 15,301,741.53
<u>TELECOMMUNICATIONS</u>	\$ 12,250,557.50	\$.00	\$ 12,250,557.50
<u>PER DIEM, FEES AND CONTRACTS</u>			
Per Diem and Fees (*)	\$ 56,529,880.69	\$.00	\$ 56,529,880.69
Contracts	71,564,055.90		71,564,055.90
Total Per Diem, Fees and Contracts	\$ 128,093,936.59	\$.00	\$ 128,093,936.59
<u>CAPITAL OUTLAY</u>			
Personal Services			
Salaries and Wages	\$ 8,345.50	\$.00	\$ 8,345.50
Other Costs			
Motor Vehicle Expenses	\$ 1,869.15	\$.00	\$ 1,869.15
Supplies and Materials	820,395.94		820,395.94
Repairs and Maintenance	4,266,222.77		4,266,222.77
Power, Water and Natural Gas	29.00		29.00
Grants to Counties, Cities and Civil Divisions	18,634,013.00		18,634,013.00
Other Expenditures	16,859.08		16,859.08
	\$ 23,739,388.94	\$.00	\$ 23,739,388.94
Travel	\$ 1,363.99	\$.00	\$ 1,363.99
Publications and Printing	\$ 139.74	\$.00	\$ 139.74
Equipment Purchases	\$ 571,405.79	\$.00	\$ 571,405.79
Per Diem, Fees and Contracts			
Per Diem and Fees	\$ 1,090,413.48	\$.00	\$ 1,090,413.48
Contracts	555,583,843.19		555,583,843.19
	\$ 556,674,256.67	\$.00	\$ 556,674,256.67
Total Capital Outlay	\$ 580,994,900.63	\$.00	\$ 580,994,900.63
<u>AUTHORITY LEASE RENTALS</u>	\$ 55,566,589.88	\$.00	\$ 55,566,589.88
<u>GENERAL OBLIGATION DEBT SINKING FUND</u>	\$ 46,275,776.87	\$.00	\$ 46,275,776.87

FUNDS AVAILABLE AND EXPENDITURES OF ALL STATE SPENDING UNITS

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EXCLUDING UNITS OF THE UNIVERSITY SYSTEM

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

EXPENDITURES continued	REGULAR BUDGET FUND	REVENUE SHARING FUNDS	TOTAL
OTHER (Schedule by Spending Units, pages 112-123)			
Personal Services			
Salaries and Wages	\$ 255,842.40	\$.00	\$ 255,842.40
Employer's Contributions for:			
F.I.C.A.	7,761.01		7,761.01
Retirement	10,357.44		10,357.44
Health Insurance	10,592.30		10,592.30
Personal Liability Insurance	18.00		18.00
	\$ 284,571.15	\$.00	\$ 284,571.15
Other Costs			
Motor Vehicle Expenses	\$ 12,135.99		\$ 12,135.99
Supplies and Materials	11,121,026.93		11,121,026.93
Repairs and Maintenance	1,425,980.08		1,425,980.08
Power, Water and Natural Gas	14,107,421.72		14,107,421.72
Rents (Other Than Real Estate)	8,862,065.92		8,862,065.92
Insurance and Bonding	2,131.65		2,131.65
Workers' Compensation and Indemnities	4,278,526.93		4,278,526.93
Direct Benefits - Medical Care and			
Public Assistance	686,893,741.14		686,893,741.14
Tuition and Scholarships	14,034,124.00		14,034,124.00
Grants to Counties, Cities and Civil Divisions	1,813,820,306.53	\$ 50,999,999.63	1,864,820,306.16
Assessments by Merit System	158.20		158.20
Other Expenditures	72,864,424.74		72,864,424.74
	\$ 2,627,422,043.83	\$ 50,999,999.63	\$ 2,678,422,043.46
Travel	\$ 15,856.44	\$.00	\$ 15,856.44
Motor Vehicle Equipment Purchases	\$ 727,007.87	\$.00	\$ 727,007.87
Publications and Printing	\$ 319,785.99	\$.00	\$ 319,785.99
Equipment Purchases	\$ 117,913.14	\$.00	\$ 117,913.14
Computer Charges	\$ 2,251,996.71	\$.00	\$ 2,251,996.71
Real Estate Rentals	\$ 15,535.00	\$.00	\$ 15,535.00
Telecommunications	\$ 19,650,735.64	\$.00	\$ 19,650,735.64
Per Diem, Fees and Contracts			
Per Diem and Fees	\$ 3,481,163.83	\$.00	\$ 3,481,163.83
Contracts	64,787,462.86		64,787,462.86
	\$ 68,268,626.69	\$.00	\$ 68,268,626.69
Capital Outlay	\$ 73,520,842.30	\$.00	\$ 73,520,842.30
Authority Lease Rentals	\$ 3,640,000.00	\$.00	\$ 3,640,000.00
General Obligation Debt Sinking Fund	\$ 500,000.00	\$.00	\$ 500,000.00
Total Other	\$ 2,796,734,914.76	\$ 50,999,999.63	\$ 2,847,734,914.39
Total Expenditures	\$ 4,525,268,093.60	\$ 50,999,999.63	\$ 4,576,268,093.23
Excess of Funds Available over Expenditures	579,307,512.19	.00	579,307,512.19
	\$ 5,104,575,605.79	\$ 50,999,999.63	\$ 5,155,575,605.42

(*) Includes assessment and collection allowance to outside agencies in the amount of \$37,625,591.88.

The accompanying notes are an integral part of these financial statements.

STATE UNITS
BUDGET FUNDS
STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

<u>FUNDS AVAILABLE</u>	<u>TOTAL</u>	<u>ADMINISTRATIVE SERVICES, DEPARTMENT OF</u>	<u>AGRICULTURE, DEPARTMENT OF</u>
<u>REVENUES</u>			
APPROPRIATION ALLOTMENTS	\$ 2,845,886,335.00	\$ 26,689,301.00	\$ 19,944,417.00
GRANTS FROM U. S. GOVERNMENT	1,534,056,506.82	66,359.75	2,607,591.10
GRANTS FROM COUNTIES AND CITIES	3,179,293.51	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	314,048,007.01	49,363,094.51	790,569.92
Total Revenues	\$ 4,697,170,142.34	\$ 76,118,755.26	\$ 23,342,578.02
<u>CARRY-OVER FROM PRIOR YEAR</u>			
TRANSFER FROM RESERVED FUND BALANCE	458,405,463.08	701,561.74	44,435.24
Total Funds Available	\$ 5,155,575,605.42	\$ 76,820,317.00	\$ 23,387,013.26
<u>EXPENDITURES</u>			
PERSONAL SERVICES	\$ 655,885,612.64	\$ 18,751,913.51	\$ 14,341,439.56
REGULAR OPERATING EXPENSES	156,456,041.55	4,671,141.03	2,063,441.85
TRAVEL	13,887,234.47	117,069.52	773,939.63
MOTOR VEHICLE EQUIPMENT PURCHASES	10,659,862.20	332,166.04	258,045.20
PUBLICATIONS AND PRINTING	8,440,449.55	159,984.53	395,813.10
EQUIPMENT PURCHASES	14,617,047.81	501,061.08	109,664.57
COMPUTER CHARGES	30,103,427.62	4,849,382.20	292,214.63
REAL ESTATE RENTALS	15,301,741.53	1,367,104.42	489,096.00
TELECOMMUNICATIONS	12,250,557.50	356,837.94	251,274.31
PER DIEM, FEES AND CONTRACTS	158,093,936.59	1,926,489.28	202,639.23
CAPITAL OUTLAY	580,994,900.63	.00	179,889.00
AUTHORITY LEASE RENTALS	55,566,589.88	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	46,275,776.87	.00	.00
OTHER	2,847,734,914.39	42,493,929.01	3,706,520.01
Total Expenditures	\$ 4,576,268,093.23	\$ 75,527,078.56	\$ 23,063,977.09
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	579,307,512.19	1,293,238.44	323,036.17
	\$ 5,155,575,605.42	\$ 76,820,317.00	\$ 23,387,013.26

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

AUDITS, DEPARTMENT OF	BANKING AND FINANCE, DEPARTMENT OF	COMMUNITY AFFAIRS, DEPARTMENT OF			COMPTROLLER GENERAL
		"A" COMMUNITY AFFAIRS, DEPARTMENT OF	"B" BUILDING ADMINISTRATIVE BOARD, STATE	"C" CRIME COMMISSION, STATE	
\$ 3,765,732.00	\$ 2,407,939.00	\$ 4,189,889.00	\$.00	\$ 545,452.00	\$ 4,176,181.00
.00	.00	2,352,041.82	.00	7,208,053.24	448,778.96
.00	.00	.00	.00	.00	.00
.00	.00	19,212.64	.00	.00	1,185.60
\$ 3,765,732.00	\$ 2,407,939.00	\$ 6,561,143.46	\$.00	\$ 7,753,505.24	\$ 4,626,145.56
.00	.00	37,993.41	.00	7,977,916.66	9,295.70
\$ 3,765,732.00	\$ 2,407,939.00	\$ 6,599,136.87	\$.00	\$ 15,731,421.90	\$ 4,635,441.26
\$ 3,112,414.13	\$ 1,855,593.66	\$ 2,085,637.19	\$.00	\$ 591,210.68	\$ 3,747,100.03
101,393.44	55,130.52	99,530.70	.00	30,005.02	287,507.50
199,333.15	278,202.09	128,751.16	.00	18,257.45	169,115.71
37,427.42	84,091.00	5,289.00	.00	10,429.86	103,324.72
8,918.26	8,218.88	45,251.02	.00	19,881.02	54,694.57
43,674.89	12,904.93	34,777.52	.00	495.00	17,433.23
95,186.32	11,151.53	3,741.47	.00	7,455.47	59,321.67
109,540.70	55,673.00	104,463.10	.00	38,578.56	73,488.00
22,975.23	16,930.87	69,637.66	.00	16,609.48	93,122.15
5,110.50	650.50	1,311,611.25	.00	19,958.42	5,166.70
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	2,684,925.55	.00	9,797,812.17	.00
\$ 3,735,974.04	\$ 2,378,546.98	\$ 6,573,615.62	\$.00	\$ 10,550,693.13	\$ 4,610,274.28
29,757.96	29,392.02	25,521.25	.00	5,180,728.77	25,166.98
\$ 3,765,732.00	\$ 2,407,939.00	\$ 6,599,136.87	\$.00	\$ 15,731,421.90	\$ 4,635,441.26

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

<u>FUNDS AVAILABLE</u>	<u>FORESTRY COMMISSION, GEORGIA</u>	<u>CONSERVATION NATURAL RESOURCES, DEPARTMENT OF</u>	<u>SOIL AND WATER CONSERVATION COMMITTEE, STATE</u>	<u>DEFENSE, DEPARTMENT OF</u>
<u>REVENUES</u>				
APPROPRIATION ALLOTMENTS	\$ 15,210,790.00	\$ 45,580,334.00	\$ 619,045.00	\$ 2,300,179.00
GRANTS FROM U. S. GOVERNMENT	1,916,763.13	16,312,198.33	62,394.78	3,179,323.01
GRANTS FROM COUNTIES AND CITIES	927,337.99	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	<u>1,737,945.98</u>	<u>4,627,849.35</u>	<u>8,460.00</u>	<u>5,517.94</u>
Total Revenues	\$ 19,792,837.10	\$ 66,820,381.68	\$ 689,899.78	\$ 5,485,019.95
<u>CARRY-OVER FROM PRIOR YEAR</u>				
TRANSFER FROM RESERVED FUND BALANCE	.00	456,826.74	.00	469.14
Total Funds Available	<u>\$ 19,792,837.10</u>	<u>\$ 67,277,208.42</u>	<u>\$ 689,899.78</u>	<u>\$ 5,485,489.09</u>
<u>EXPENDITURES</u>				
PERSONAL SERVICES	\$ 12,603,889.66	\$ 25,078,721.41	\$ 403,607.28	\$ 2,952,731.70
REGULAR OPERATING EXPENSES	3,138,114.54	6,630,916.82	42,018.05	1,656,908.96
TRAVEL	83,167.55	530,156.18	36,233.50	23,667.36
MOTOR VEHICLE EQUIPMENT PURCHASES	703,401.89	1,240,220.38	.00	.00
PUBLICATIONS AND PRINTING	66,838.41	458,428.61	27,258.78	31,582.48
EQUIPMENT PURCHASES	1,133,495.91	1,200,791.15	23,933.34	21,934.14
COMPUTER CHARGES	102,660.84	463,878.10	1,665.49	.00
REAL ESTATE RENTALS	12,270.00	707,758.05	17,429.94	4,180.00
TELECOMMUNICATIONS	380,891.65	600,529.70	11,684.27	44,508.61
PER DIEM, FEES AND CONTRACTS	202,435.43	2,183,569.79	125,461.69	40,092.06
CAPITAL OUTLAY	180,435.98	959,870.83	.00	366,729.29
AUTHORITY LEASE RENTALS	.00	2,533,000.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	<u>1,086,169.07</u>	<u>24,223,415.33</u>	<u>.00</u>	<u>320,500.00</u>
Total Expenditures	\$ 19,693,770.93	\$ 66,811,256.35	\$ 689,292.34	\$ 5,462,834.60
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	<u>99,066.17</u>	<u>465,952.07</u>	<u>607.44</u>	<u>22,654.49</u>
	<u>\$ 19,792,837.10</u>	<u>\$ 67,277,208.42</u>	<u>\$ 689,899.78</u>	<u>\$ 5,485,489.09</u>

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

EDUCATION				REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF	
EDUCATION, DEPARTMENT OF "A"		"B" INSTITUTIONS	PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND (*)	RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS	"B" REGENTS' CENTRAL OFFICE
EDUCATION, DEPARTMENT OF	REVENUE SHARING FUNDS				
REGULAR					
\$ 1,072,303,160.37	\$ 50,999,999.63	\$ 10,684,580.00	\$ 10,388,180.00	\$ 401,838,482.00	\$ 12,095,328.00
238,927,365.27	.00	1,751,959.64	.00	.00	.00
.00	.00	.00	.00	.00	.00
4,499,230.04	.00	2,204,121.62	.00	2,774,342.00	28,906.44
\$ 1,315,729,755.68	\$ 50,999,999.63	\$ 14,640,661.26	\$ 10,388,180.00	\$ 404,612,824.00	\$ 12,124,234.44
2,823,652.76	.00	49,971.99	.00	.00	.00
\$ 1,318,553,408.44	\$ 50,999,999.63	\$ 14,690,633.25	\$ 10,388,180.00	\$ 404,612,824.00	\$ 12,124,234.44
\$ 15,157,629.04	\$.00	\$ 9,909,272.61	\$.00	\$.00	\$ 2,083,352.23
2,730,585.95	.00	1,953,451.21	.00	.00	105,848.54
867,373.76	.00	47,331.89	.00	.00	98,455.33
13,174.45	.00	39,588.97	.00	.00	.00
638,439.93	.00	16,088.52	.00	.00	93,861.04
360,330.87	.00	593,907.68	.00	.00	30,093.70
1,105,666.69	.00	.00	.00	.00	.00
766,369.35	.00	.00	.00	.00	122,996.00
453,038.38	.00	67,595.77	.00	.00	61,785.37
4,013,615.95	.00	108,589.76	.00	.00	129,114.99
.00	.00	1,095,229.00	.00	70,000.00	.00
.00	.00	.00	.00	20,851,989.00	.00
.00	.00	.00	.00	.00	.00
1,281,345,875.80	50,999,999.63	826,789.53	10,388,180.00	383,243,065.71	9,203,134.32
\$ 1,307,452,100.17	\$ 50,999,999.63	\$ 14,657,844.94	\$ 10,388,180.00	\$ 404,165,054.71	\$ 11,928,641.52
11,101,308.27	.00	32,788.31	.00	447,769.29	195,592.92
\$ 1,318,553,408.44	\$ 50,999,999.63	\$ 14,690,633.25	\$ 10,388,180.00	\$ 404,612,824.00	\$ 12,124,234.44

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

EDUCATION continued

FUNDS AVAILABLE	SCHOLARSHIP COMMISSION, GEORGIA STATE	TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND (*)	EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND (*)
<u>REVENUES</u>			
APPROPRIATION ALLOTMENTS	\$ 13,424,293.00	\$ 950,000.00	\$.00
GRANTS FROM U. S. GOVERNMENT	.00	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	<u>1,420,566.48</u>	<u>1,694,543.16</u>	<u>1,048,940.91</u>
Total Revenues	\$ 14,844,859.48	\$ 2,644,543.16	\$ 1,048,940.91
<u>CARRY-OVER FROM PRIOR YEAR</u>			
TRANSFER FROM RESERVED FUND BALANCE	<u>10,064.15</u>	<u>.00</u>	<u>.00</u>
Total Funds Available	\$ <u>14,854,923.63</u>	\$ <u>2,644,543.16</u>	\$ <u>1,048,940.91</u>
<u>EXPENDITURES</u>			
PERSONAL SERVICES	\$ 986,621.98	\$ 1,031,220.73	\$ 432,432.92
REGULAR OPERATING EXPENSES	98,329.39	80,283.33	43,566.62
TRAVEL	22,030.42	14,426.77	6,902.64
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	5,784.15	.00
PUBLICATIONS AND PRINTING	29,568.38	30,091.17	18,074.12
EQUIPMENT PURCHASES	15,081.40	5,488.58	7,558.73
COMPUTER CHARGES	103,540.18	270,097.22	144,983.82
REAL ESTATE RENTALS	68,147.10	72,194.88	48,129.96
TELECOMMUNICATIONS	34,640.19	32,496.91	8,950.00
PER DIEM, FEES AND CONTRACTS	60,718.12	131,431.62	338,342.10
CAPITAL OUTLAY	.00	.00	.00
AUTHORITY LEASE RENTALS	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00
OTHER	<u>13,421,624.00</u>	<u>950,000.00</u>	<u>.00</u>
Total Expenditures	\$ 14,840,301.16	\$ 2,623,515.36	\$ 1,048,940.91
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	<u>14,622.47</u>	<u>21,027.80</u>	<u>.00</u>
	\$ <u>14,854,923.63</u>	\$ <u>2,644,543.16</u>	\$ <u>1,048,940.91</u>

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE	FRANCHISE PRACTICES COMMISSION, GEORGIA	GENERAL ASSEMBLY OF GEORGIA	GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA		GOVERNOR, OFFICE OF THE GOVERNOR'S OFFICE
			"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)	"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)	
\$.00	\$ 28,292.00	\$ 12,170,000.00	\$ 36,272,828.00	\$ 6,267,525.00	\$ 1,576,802.00
.00	.00	.00	.00	.00	489,653.25
.00	.00	.00	.00	.00	.00
<u>690,230.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>	<u>221,136.40</u>
\$ 690,230.00	\$ 28,292.00	\$ 12,170,000.00	\$ 36,272,828.00	\$ 6,267,525.00	\$ 2,287,591.65
<u>26,390.34</u>	<u>.00</u>	<u>25,552.48</u>	<u>.00</u>	<u>.00</u>	<u>5,288.83</u>
\$ <u>716,620.34</u>	\$ <u>28,292.00</u>	\$ <u>12,195,552.48</u>	\$ <u>36,272,828.00</u>	\$ <u>6,267,525.00</u>	\$ <u>2,292,880.48</u>
\$ 556,335.54	\$ 17,920.06	\$ 5,874,545.23	\$.00	\$.00	\$ 1,137,610.60
24,832.35	2,002.91	1,623,754.05	.00	.00	239,340.46
5,304.30	419.40	1,322,076.21	.00	.00	38,220.70
.00	.00	.00	.00	.00	.00
.00	707.13	1,619,834.05	.00	.00	25,034.65
.00	.00	122,394.86	.00	.00	51,016.29
13,561.09	.00	302,846.99	.00	.00	200.43
52,911.00	1,401.96	3,776.00	.00	.00	18,780.00
10,651.36	1,139.44	363,511.80	.00	.00	81,395.17
49,458.82	1,744.25	537,239.42	.00	.00	28,260.71
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	36,272,828.00	6,267,525.00	.00
<u>.00</u>	<u>.00</u>	<u>369,599.86</u>	<u>.00</u>	<u>.00</u>	<u>571,723.32</u>
\$ 713,054.46	\$ 25,335.15	\$ 12,139,578.47	\$ 36,272,828.00	\$ 6,267,525.00	\$ 2,191,582.33
<u>3,565.88</u>	<u>2,956.85</u>	<u>55,974.01</u>	<u>.00</u>	<u>.00</u>	<u>101,298.15</u>
\$ <u>716,620.34</u>	\$ <u>28,292.00</u>	\$ <u>12,195,552.48</u>	\$ <u>36,272,828.00</u>	\$ <u>6,267,525.00</u>	\$ <u>2,292,880.48</u>

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

FUNDS AVAILABLE	GOVERNOR, OFFICE OF THE continued		
	GOVERNOR'S EMERGENCY FUND	PLANNING AND BUDGET, OFFICE OF	GRANTS, TO COUNTIES
<u>REVENUES</u>			
APPROPRIATION ALLOTMENTS	\$.00	\$ 4,789,583.00	\$ 11,917,013.00
GRANTS FROM U. S. GOVERNMENT	.00	5,535,945.99	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	25,521.01	.00
Total Revenues	\$.00	\$ 10,351,050.00	\$ 11,917,013.00
<u>CARRY-OVER FROM PRIOR YEAR</u>			
TRANSFER FROM RESERVED FUND BALANCE	.00	277,491.04	.00
Total Funds Available	\$.00	\$ 10,628,541.04	\$ 11,917,013.00
<u>EXPENDITURES</u>			
<u>PERSONAL SERVICES</u>	\$.00	\$ 3,600,535.17	\$.00
<u>REGULAR OPERATING EXPENSES</u>	.00	174,780.60	2,600,000.00
<u>TRAVEL</u>	.00	132,108.58	.00
<u>MOTOR VEHICLE EQUIPMENT PURCHASES</u>	.00	.00	.00
<u>PUBLICATIONS AND PRINTING</u>	.00	62,646.48	.00
<u>EQUIPMENT PURCHASES</u>	.00	35,878.89	.00
<u>COMPUTER CHARGES</u>	.00	32,227.95	.00
<u>REAL ESTATE RENTALS</u>	.00	247,392.80	.00
<u>TELECOMMUNICATIONS</u>	.00	163,309.60	.00
<u>PER DIEM, FEES AND CONTRACTS</u>	.00	3,920,420.32	.00
<u>CAPITAL OUTLAY</u>	.00	.00	9,317,013.00
<u>AUTHORITY LEASE RENTALS</u>	.00	.00	.00
<u>GENERAL OBLIGATION DEBT SINKING FUND</u>	.00	.00	.00
<u>OTHER</u>	.00	1,711,698.23	.00
Total Expenditures	\$.00	\$ 10,080,998.62	\$ 11,917,013.00
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	.00	547,542.42	.00
	\$.00	\$ 10,628,541.04	\$ 11,917,013.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

HUMAN RESOURCES, DEPARTMENT OF					
STATE AID TO MUNICIPALITIES	HIGHWAY SAFETY, OFFICE OF	"A" DEPARTMENTAL OPERATIONS	"B" HEALTH PLANNING AND DEVELOPMENT, STATE	"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS	INDUSTRY AND TRADE, DEPARTMENT OF
\$ 13,517,000.00	\$ 105,000.00	\$ 151,630,012.00	\$ 376,400.00	\$ 204,756,330.00	\$ 8,782,897.00
.00	346,218.00	277,818,687.43	273,085.81	42,603,754.56	.00
.00	.00	.00	.00	.00	.00
.00	.00	24,973,242.45	.00	56,038,540.82	1,350,269.88
\$ 13,517,000.00	\$ 451,218.00	\$ 454,421,941.88	\$ 649,485.81	\$ 303,398,625.38	\$ 10,133,166.88
.00	40,000.00	12,344,467.04	.00	(-) 2,251,124.85	.00
\$ 13,517,000.00	\$ 491,218.00	\$ 466,766,408.92	\$ 649,485.81	\$ 301,147,500.53	\$ 10,133,166.88
\$.00	\$ 299,931.30	\$ 70,112,099.70	\$ 560,541.49	\$ 164,790,678.18	\$ 2,714,184.10
4,200,000.00	20,117.04	37,545,492.63	34,472.72	22,369,108.35	559,594.84
.00	15,651.31	2,499,344.56	16,783.89	480,992.22	157,560.12
.00	.00	62,159.20	.00	364,062.94	15,999.94
.00	2,387.06	917,524.16	8,937.84	76,641.94	339,031.28
.00	2,383.97	547,608.69	8,572.12	1,671,694.93	29,603.34
.00	9,947.12	3,423,236.60	4,502.23	1,302,045.07	47,827.60
.00	27,802.32	3,470,183.62	39,266.07	264,582.43	186,131.94
.00	13,351.70	1,923,543.98	17,394.60	1,744,769.40	127,677.31
.00	29,251.40	48,607,226.37	134,787.18	2,432,811.45	374,097.47
9,317,000.00	.00	3,757,611.00	.00	3,352,534.55	11,565.00
.00	.00	.00	.00	4,929,500.00	.00
.00	.00	.00	.00	.00	.00
.00	4,516.72	271,562,506.76	4,735.96	93,207,453.58	5,477,624.61
\$ 13,517,000.00	\$ 425,339.94	\$ 444,428,537.27	\$ 829,994.10	\$ 296,986,875.04	\$ 10,040,897.55
.00	65,878.06	22,337,871.65	(-) 180,508.29	4,160,625.49	92,269.33
\$ 13,517,000.00	\$ 491,218.00	\$ 466,766,408.92	\$ 649,485.81	\$ 301,147,500.53	\$ 10,133,166.88

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

<u>FUNDS AVAILABLE</u>	<u>INVESTIGATION, GEORGIA BUREAU OF</u>	<u>SUPREME COURT</u>	<u>COURT OF APPEALS</u>
<u>REVENUES</u>			
APPROPRIATION ALLOTMENTS	\$ 12,191,473.00	\$ 1,756,600.00	\$ 1,886,061.00
GRANTS FROM U. S. GOVERNMENT	763,707.89	.00	.00
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	28,289.17	175,642.27	12,925.35
Total Revenues	\$ 12,983,470.06	\$ 1,932,242.27	\$ 1,898,986.35
<u>CARRY-OVER FROM PRIOR YEAR</u>			
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	.00
Total Funds Available	\$ 12,983,470.06	\$ 1,932,242.27	\$ 1,898,986.35
<u>EXPENDITURES</u>			
<u>PERSONAL SERVICES</u>	\$ 7,779,543.89	\$ 1,440,381.18	\$ 1,650,134.53
<u>REGULAR OPERATING EXPENSES</u>	1,014,907.00	87,442.30	61,535.24
<u>TRAVEL</u>	319,276.38	20,686.64	10,834.46
<u>MOTOR VEHICLE EQUIPMENT PURCHASES</u>	388,328.39	.00	.00
<u>PUBLICATIONS AND PRINTING</u>	63,827.70	19,092.76	1,705.46
<u>EQUIPMENT PURCHASES</u>	527,073.81	34,980.07	59,202.43
<u>COMPUTER CHARGES</u>	1,833,653.72	12,802.45	.00
<u>REAL ESTATE RENTALS</u>	112,896.16	105,796.03	72,733.00
<u>TELECOMMUNICATIONS</u>	580,810.21	21,040.78	21,763.72
<u>PER DIEM, FEES AND CONTRACTS</u>	10,374.46	170,972.09	12,195.85
<u>CAPITAL OUTLAY</u>	830.88	.00	.00
<u>AUTHORITY LEASE RENTALS</u>	.00	.00	.00
<u>GENERAL OBLIGATION DEBT SINKING FUND</u>	.00	.00	.00
<u>OTHER</u>	260,969.60	.00	.00
Total Expenditures	\$ 12,892,492.20	\$ 1,913,194.30	\$ 1,890,104.69
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	90,977.86	19,047.97	8,881.66
	\$ 12,983,470.06	\$ 1,932,242.27	\$ 1,898,986.35

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

JUDICIAL SYSTEM					
SUPERIOR COURTS	ADMINISTRATIVE OFFICE OF THE COURTS	APPELLATE COURT REPORTS	COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OF	INDIGENT DEFENSE COUNCIL, GEORGIA	JUDICIAL QUALIFICATIONS COMMISSION
\$ 12,987,161.00	\$ 721,571.00	\$ 130,000.00	\$ 10,555.00	\$ 250,000.00	\$ 41,000.00
140,980.95	535,838.79	.00	.00	290,541.19	.00
.00	.00	.00	.00	.00	.00
171,837.55	48,980.85	.00	10,812.81	42,007.96	.00
\$ 13,299,979.50	\$ 1,306,390.64	\$ 130,000.00	\$ 21,367.81	\$ 582,549.15	\$ 41,000.00
9,226.69	42,428.19	.00	.00	.00	.00
\$ 13,309,206.19	\$ 1,348,818.83	\$ 130,000.00	\$ 21,367.81	\$ 582,549.15	\$ 41,000.00
\$ 12,419,766.25	\$ 731,152.07	\$.00	\$ 10,827.13	\$ 154,895.27	\$ 12,286.50
331,866.00	73,558.96	79.36	2,011.72	14,702.24	1,834.67
271,628.63	57,781.57	.00	461.14	4,895.84	1,240.58
.00	.00	.00	.00	.00	.00
58,778.79	48,296.89	109,727.18	390.86	12,811.56	2,418.57
8,155.93	1,804.86	.00	.00	.00	.00
3,600.00	5,541.79	.00	.00	.00	.00
27,931.65	55,297.68	.00	1,525.35	7,320.00	1,514.96
11,795.05	33,138.04	.00	1,280.33	5,696.43	865.78
71,904.48	268,473.87	.00	4,871.28	336,213.28	18,233.87
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
.00	.00	.00	.00	.00	.00
\$ 13,205,426.78	\$ 1,275,045.73	\$ 109,806.54	\$ 21,367.81	\$ 536,534.62	\$ 38,394.93
103,779.41	73,773.10	20,193.46	.00	46,014.53	2,605.07
\$ 13,309,206.19	\$ 1,348,818.83	\$ 130,000.00	\$ 21,367.81	\$ 582,549.15	\$ 41,000.00

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

FUNDS AVAILABLE	JUDICIAL SYSTEM continued		LABOR, DEPARTMENT OF	
	JUSTICE COURTS TRAINING COUNCIL, GEORGIA	JUVENILE COURT JUDGES, COUNCIL OF	"A" INSPECTION DIVISION	"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES AND COMPREHENSIVE EMPLOYMENT AND TRAINING
<u>REVENUES</u>				
APPROPRIATION ALLOTMENTS	\$ 20,000.00	\$ 78,905.00	\$ 574,470.00	\$ 2,543,574.00
GRANTS FROM U. S. GOVERNMENT	.00	120,216.94	.00	139,585,861.21
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	9,893.71	.00	.00	54,642.50
Total Revenues	\$ 29,893.71	\$ 199,121.94	\$ 574,470.00	\$ 142,184,077.71
<u>CARRY-OVER FROM PRIOR YEAR</u>				
TRANSFER FROM RESERVED FUND BALANCE	.00	.00	.00	1,305,309.16
Total Funds Available	\$ 29,893.71	\$ 199,121.94	\$ 574,470.00	\$ 143,489,386.87
<u>EXPENDITURES</u>				
PERSONAL SERVICES	\$.00	\$ 69,714.73	\$ 457,656.29	\$ 41,660,790.08
REGULAR OPERATING EXPENSES	3,400.02	10,366.12	9,107.94	3,299,336.71
TRAVEL	.00	5,823.48	70,430.74	1,270,254.61
MOTOR VEHICLE EQUIPMENT PURCHASES	.00	.00	.00	.00
PUBLICATIONS AND PRINTING	17,049.91	2,882.25	6,948.61	9,705.16
EQUIPMENT PURCHASES	.00	.00	126.96	1,861,321.76
COMPUTER CHARGES	.00	1,500.00	.00	893,481.30
REAL ESTATE RENTALS	.00	5,298.32	7,590.96	1,818,615.49
TELECOMMUNICATIONS	.00	3,059.30	6,393.50	1,137,057.59
PER DIEM, FEES AND CONTRACTS	9,443.78	100,477.74	108.73	1,770,703.41
CAPITAL OUTLAY	.00	.00	.00	417,444.42
AUTHORITY LEASE RENTALS	.00	.00	.00	.00
GENERAL OBLIGATION DEBT SINKING FUND	.00	.00	.00	.00
OTHER	.00	.00	.00	87,246,376.09
Total Expenditures	\$ 29,893.71	\$ 199,121.94	\$ 558,363.73	\$ 141,385,086.62
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	.00	.00	16,106.27	2,104,300.25
	\$ 29,893.71	\$ 199,121.94	\$ 574,470.00	\$ 143,489,386.87

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

LAW, DEPARTMENT OF	MEDICAL ASSISTANCE, DEPARTMENT OF	OFFENDER REHABILITATION, DEPARTMENT OF "A"	OFFENDER REHABILITATION, DEPARTMENT OF "B"	PARDONS AND PAROLES, BOARD OF	PERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATION	PUBLIC SAFETY, DEPARTMENT OF
\$ 3,330,545.00	\$ 153,741,109.00	\$ 90,364,134.00	\$ 3,598,316.00	\$.00	\$ 38,843,299.00	
.00	307,193,800.22	3,223,374.70	353,756.29	525,794.58	1,498,380.00	
.00	.00	.00	.00	.00	.00	
274,115.48	13,335,379.49	2,136,277.64	4,472.91	91,575,600.03	1,394,432.21	
\$ 3,604,660.48	\$ 474,270,288.71	\$ 95,723,786.34	\$ 3,956,545.20	\$ 92,101,394.61	\$ 41,736,111.21	
.00	37,953,894.07	1,394,446.96	.00	31,282,776.85	9,644.45	
\$ 3,604,660.48	\$ 512,224,182.78	\$ 97,118,233.30	\$ 3,956,545.20	\$ 123,384,171.46	\$ 41,745,755.66	
\$ 2,792,517.38	\$ 4,289,044.13	\$ 51,991,321.04	\$ 3,329,119.49	\$ 2,589,637.76	\$ 25,978,132.86	
187,693.11	280,625.20	10,144,860.81	99,179.33	78,124.50	6,604,531.15	
93,108.50	92,574.19	518,452.38	181,307.28	38,205.37	245,587.67	
.00	.00	870,233.19	.00	.00	3,888,691.71	
26,072.31	73,463.79	109,538.16	11,857.40	94,159.04	828,728.64	
27,357.35	24,682.41	1,704,715.69	63,610.18	27,022.21	696,857.06	
11.08	5,523,064.44	380,077.45	.00	927,567.23	1,731,942.83	
274,454.00	269,164.68	1,257,644.42	89,043.71	188,448.00	59,009.52	
73,560.82	169,980.06	682,001.70	81,308.83	60,595.75	630,130.51	
23,217.93	5,839,780.55	1,189,923.02	59,845.30	2,395,137.25	425,967.97	
.00	.00	11,822,250.20	.00	.00	30,000.00	
.00	.00	840,000.00	.00	.00	.00	
.00	.00	.00	.00	.00	.00	
51,971.97	450,374,640.85	14,235,944.77	7,545.00	71,737,581.75	539,658.58	
\$ 3,549,964.45	\$ 466,937,020.30	\$ 95,746,962.83	\$ 3,922,816.52	\$ 78,136,478.86	\$ 41,659,238.50	
54,696.03	45,287,162.48	1,371,270.47	33,728.68	45,247,692.60	86,517.16	
\$ 3,604,660.48	\$ 512,224,182.78	\$ 97,118,233.30	\$ 3,956,545.20	\$ 123,384,171.46	\$ 41,745,755.66	

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

<u>FUNDS AVAILABLE</u>	<u>PUBLIC SERVICE COMMISSION</u>	<u>REVENUE, DEPARTMENT OF</u>	<u>SECRETARY "A" SECRETARY OF STATE</u>
<u>REVENUES</u>			
APPROPRIATION ALLOTMENTS	\$ 2,676,145.00	\$ 25,318,724.00	\$ 9,633,244.00
GRANTS FROM U. S. GOVERNMENT	47,251.59	2,208.80	68,266.91
GRANTS FROM COUNTIES AND CITIES	.00	.00	.00
REVENUES AND EARNINGS RETAINED BY UNITS	.00	40,997,945.88	62,985.31
Total Revenues	\$ 2,723,396.59	\$ 66,318,878.68	\$ 9,764,496.22
<u>CARRY-OVER FROM PRIOR YEAR</u>			
TRANSFER FROM RESERVED FUND BALANCE	23,323.42	.00	3,269.27
Total Funds Available	\$ 2,746,720.01	\$ 66,318,878.68	\$ 9,767,765.49
<u>EXPENDITURES</u>			
<u>PERSONAL SERVICES</u>	\$ 2,095,879.65	\$ 16,662,874.91	\$ 5,538,801.56
<u>REGULAR OPERATING EXPENSES</u>	155,017.92	752,405.88	1,115,512.16
<u>TRAVEL</u>	96,465.39	617,807.49	146,378.00
<u>MOTOR VEHICLE EQUIPMENT PURCHASES</u>	40,521.25	.00	16,783.81
<u>PUBLICATIONS AND PRINTING</u>	9,097.99	758,091.34	348,948.12
<u>EQUIPMENT PURCHASES</u>	4,194.69	68,058.49	108,375.73
<u>COMPUTER CHARGES</u>	7,476.00	4,584,336.59	294,399.64
<u>REAL ESTATE RENTALS</u>	131,584.21	898,728.93	325,485.75
<u>TELECOMMUNICATIONS</u>	64,747.61	355,070.99	161,233.19
<u>PER DIEM, FEES AND CONTRACTS</u>	37,859.43	37,347,244.37	347,005.27
<u>CAPITAL OUTLAY</u>	.00	.00	.00
<u>AUTHORITY LEASE RENTALS</u>	.00	.00	1,238,000.00
<u>GENERAL OBLIGATION DEBT SINKING FUND</u>	.00	.00	.00
<u>OTHER</u>	.00	4,169,111.56	.00
Total Expenditures	\$ 2,642,844.14	\$ 66,213,730.55	\$ 9,640,923.23
EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	103,875.87	105,148.13	126,842.26
	\$ 2,746,720.01	\$ 66,318,878.68	\$ 9,767,765.49

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY SPENDING UNITS

BUDGET FUNDS

YEAR ENDED JUNE 30, 1980

OF STATE "B"	REAL ESTATE COMMISSION	SUBSEQUENT INJURY TRUST FUND	TRANSPORTATION, DEPARTMENT OF	VETERANS SERVICE, STATE DEPARTMENT OF	WARM SPRINGS MEMORIAL COMMISSION, FRANKLIN D. ROOSEVELT	WORKERS' COMPENSATION, STATE BOARD OF
\$	723,026.00	\$.00	\$ 322,307,540.00	\$ 8,535,875.00	\$.00	\$ 3,020,044.00
	.00	.00	475,818,710.54	1,987,642.15	.00	.00
	.00	.00	2,251,955.52	.00	.00	.00
	.00	102,963.53	9,752,305.55	.00	318,116.04	14,953.62
\$	723,026.00	\$ 102,963.53	\$ 810,130,511.61	\$ 10,523,517.15	\$ 318,116.04	\$ 3,034,997.62
	.00	.00	363,800,891.61	.00	.00	.00
\$	723,026.00	\$ 102,963.53	\$ 1,173,931,403.22	\$ 10,523,517.15	\$ 318,116.04	\$ 3,034,997.62
\$	329,545.75	\$ 66,653.56	\$ 104,035,589.41	\$ 2,429,256.31	\$ 130,403.16	\$ 2,390,518.06
	172,692.44	5,759.32	38,450,767.03	110,171.12	141,313.40	65,570.48
	7,863.39	8,430.50	1,611,836.02	69,135.10	.00	43,893.72
	4,992.00	.00	2,171,146.69	.00	.00	4,000.00
	25,379.81	1,109.78	594,964.36	17,872.84	.00	31,792.86
	5,643.00	1,112.86	2,722,043.48	75,691.41	.00	13,237.62
	31,555.22	.00	1,128,912.65	197.30	.00	95,967.22
	25,200.00	6,500.04	874,426.75	116,384.12	.00	199,500.60
	11,963.93	2,714.18	1,046,104.89	49,847.88	3,702.18	64,441.40
	90,074.40	13,757.29	10,532,901.02	4,709.52	41,031.09	51,214.56
	.00	.00	540,071,155.63	45,341.85	.00	.00
	.00	.00	25,174,100.88	.00	.00	.00
	.00	.00	3,735,423.87	.00	.00	.00
	.00	.00	3,951,655.66	7,511,346.43	.00	46,312.96
\$	704,909.94	\$ 106,037.53	\$ 736,101,028.34	\$ 10,429,953.88	\$ 376,449.83	\$ 3,006,449.48
	18,116.06	(-) 3,074.00	437,830,374.88	93,563.27	(-) 58,333.79	28,548.14
\$	723,026.00	\$ 102,963.53	\$ 1,173,931,403.22	\$ 10,523,517.15	\$ 318,116.04	\$ 3,034,997.62

STATE UNITS
SUMMARY OF OTHER EXPENDITURES
BY SPENDING UNITS

SUMMARY OF OTHER EXPENDITURESBY SPENDING UNITSREGULAR BUDGET FUND

ADMINISTRATIVE SERVICES, DEPARTMENT OF

Rents and Maintenance Expense		
Rents (Other Than Real Estate)	\$	8,851,792.30
Utilities		
Power, Water and Natural Gas		21,695.82
Workers' Compensation		
Workers' Compensation and Indemnities		2,500,000.00
Payments to Department of Administrative Services Fiscal Administration		
Computer Charges		2,243,396.00
Direct Payments to Georgia Building Authority		
For Operations		
Per Diem, Fees and Contracts		
Contracts		1,550,000.00
Direct Payments to Georgia Building Authority		
For Authority Lease Rentals		
Authority Lease Rentals		850,000.00
Telephone Billings		
Telecommunications		19,641,841.05
Materials for Resale		
Supplies and Materials		5,091,576.56
Public Safety Officers Indemnity Fund		
Workers' Compensation and Indemnities		442,860.00
Unemployment Compensation Reserve		
Workers' Compensation and Indemnities		1,300,767.28
	\$	42,493,929.01

AGRICULTURE, DEPARTMENT OF

Market Bulletin Postage		
Supplies and Materials	\$	302,000.00
Athens Veterinary Laboratory Contract		
Per Diem, Fees and Contracts		
Contracts		313,937.00
Tifton Veterinary Laboratory Contract		
Per Diem, Fees and Contracts		
Contracts		530,070.00
Poultry Veterinary Diagnostic Laboratories		
in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton		
Per Diem, Fees and Contracts		
Contracts		803,000.00
Veterinary Fees		
Per Diem, Fees and Contracts		
Per Diem and Fees		477,806.00
Research Contract with Georgia Institute of Technology		
Per Diem, Fees and Contracts		
Contracts		165,000.00
Contract with University of Georgia to Study Avian Disease		
Per Diem, Fees and Contracts		
Contracts		211,358.00
Indemnities		
Workers' Compensation and Indemnities		34,899.65
Advertising Contract		
Per Diem, Fees and Contracts		
Contracts		35,000.00
Direct Payments to Georgia Agrirama Development Authority for Operations		
Per Diem, Fees and Contracts		
Contracts		233,500.00
Repairs to Major and Minor Markets		
Repairs and Maintenance		599,949.36
		3,706,520.01

COMMUNITY AFFAIRS, DEPARTMENT OF

"A" COMMUNITY AFFAIRS, DEPARTMENT OF

Capital Felony Expenses		
Grants to Counties, Cities and Civil Divisions	\$	42,710.55
Grants to Area Planning and Development Commissions		
Grants to Counties, Cities and Civil Divisions		1,350,000.00
HUD 701 Planning Grants		
Grants to Counties, Cities and Civil Divisions		767,215.00
Local Assistance Grants		
Grants to Counties, Cities and Civil Divisions		525,000.00
	\$	2,684,925.55

"C" CRIME COMMISSION, STATE

LEAA Action Grants		
Grants to Counties, Cities and Civil Divisions	\$	16,000.00

SUMMARY OF OTHER EXPENDITURES

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BY SPENDING UNITS

REGULAR BUDGET FUND continued

COMMUNITY AFFAIRS, DEPARTMENT OF continued

"C" CRIME COMMISSION, STATE continued

LEAA Action State				
Grants to Counties, Cities and Civil Divisions	\$	1,685,886.00		
LEAA Planning				
Grants to Counties, Cities and Civil Divisions		596,814.73		
LEAA Juvenile Justice				
Grants to Counties, Cities and Civil Divisions		500,000.00		
LEAA State Buy In - Carry Forward				
Grants to Counties, Cities and Civil Divisions		302,996.69		
LEAA Action Carry Forward				
Grants to Counties, Cities and Civil Divisions		3,778,306.03		
LEAA Juvenile Justice Carry Forward				
Grants to Counties, Cities and Civil Divisions		1,326,240.72		
LEAA Discretionary				
Grants to Counties, Cities and Civil Divisions		1,209,978.00		
LEAA Discretionary Carry Forward				
Grants to Counties, Cities and Civil Divisions		381,590.00	\$	9,797,812.17
			\$	12,482,737.72

CONSERVATION:

FORESTRY COMMISSION, GEORGIA

Contractual Research				
Per Diem, Fees and Contracts				
Contracts	\$	390,350.00		
Ware County Grant				
Grants to Counties, Cities and Civil Divisions		60,000.00		
Wood Energy Program				
Personal Services				
Salaries and Wages	\$	48,788.75		
Employer's Contributions for:				
F.I.C.A.		2,990.66		
Retirement		4,025.12		
Health Insurance		2,073.44		
Personal Liability Insurance		18.00	\$	57,895.97
Other Costs				
Motor Vehicle Expenses	\$	12,135.99		
Supplies and Materials		58,733.18		
Repairs and Maintenance		33,826.71		
Power, Water and Natural Gas		47.00		
Rents (Other Than Real Estate)		1,044.50		
Insurance and Bonding		2,130.00		
Assessments by Merit System		158.20		
Other Expenditures		234.87		
Travel		108,310.45		
Publications and Printing		2,667.77		
Equipment Purchases		1,029.00		
Telecommunications		49,939.01		
Per Diem, Fees and Contracts		236.87		
Per Diem and Fees	\$	1,090.00		
Contracts		414,650.00	415,740.00	635,819.07
				1,086,169.07

NATURAL RESOURCES, DEPARTMENT OF

Postage			\$	239,980.18
Supplies and Materials				
Land and Water Conservation Grants				
Grants to Counties, Cities and Civil Divisions				3,282,298.12
Recreation Grants				
Grants to Counties, Cities and Civil Divisions				468,550.00
Young Adult Conservation Corps and Youth Conservation Corps Grants				
Grants to Counties, Cities and Civil Divisions				463,391.91
Water and Sewer Grants				
Grants to Counties, Cities and Civil Divisions	\$	6,010,018.75		
Per Diem, Fees and Contracts				
Contracts		15,981.25		6,026,000.00
Solid Waste Grants				
Grants to Counties, Cities and Civil Divisions				2,500,000.00

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

CONSERVATION: continued

NATURAL RESOURCES, DEPARTMENT OF continued

Contract with U. S. Geological Survey for
Ground Water Resources Survey

Per Diem, Fees and Contracts

Contracts

\$ 198,855.00

Contract with U. S. Geological Survey for
Topographic Maps

Per Diem, Fees and Contracts

Contracts

125,000.00

Capital Outlay - Hatchery Renovation

Capital Outlay

6,797.69

Capital Outlay - Repairs and Maintenance

Capital Outlay

1,265,743.74

Capital Outlay - Shop Stock

Capital Outlay

211,645.45

Capital Outlay - Heritage Trust

Capital Outlay

5,971,192.63

Cost of Material for Resale

Supplies and Materials

624,241.82

Payments to Lake Lanier Islands Development

Authority for Operations

Per Diem, Fees and Contracts

Contracts

448,722.00

Payments to Lake Lanier Islands Development

Authority for Capital Outlay

Per Diem, Fees and Contracts

Contracts

1,540,608.00

Contract - Special Olympics, Inc.

Per Diem, Fees and Contracts

Contracts

93,000.00

Grants to Local Governments

Grants to Counties, Cities and Civil

Divisions

50,258.00

Georgia Sports Hall of Fame

Per Diem, Fees and Contracts

Contracts

70,000.00

Historic Preservation Grants

Grants to Counties, Cities and Civil

Divisions

\$ 173,968.00

Per Diem, Fees and Contracts

Contracts

264,784.00

438,752.00

Fluoridation Grants

Grants to Counties, Cities and Civil

Divisions

198,378.79

\$ 24,223,415.33

DEFENSE, DEPARTMENT OF

National Guard Units Grants

Grants to Counties, Cities and Civil

Divisions

\$ 277,500.00

Georgia Military Institute Grant

Grants to Counties, Cities and Civil

Divisions

18,000.00

Civil Air Patrol Contract

Per Diem, Fees and Contracts

Contracts

25,000.00

320,500.00

EDUCATION:

EDUCATION, DEPARTMENT OF

"A" EDUCATION, DEPARTMENT OF

Utilities

Power, Water and Natural Gas

\$ 317,341.42

APEG Grants:

Salaries of Instructional Personnel

(Sec. 10(a) (1) and 10(a) (2))

Grants to Counties, Cities and Civil

Divisions

\$ 437,696,213.30

Salaries of Instructional Personnel

(Sec. 5)

Grants to Counties, Cities and Civil

Divisions

65,240,713.97

Salaries of Student Supportive Personnel

(Sec. 20 (a))

Grants to Counties, Cities and Civil

Divisions

19,307,751.29

Salaries of Administrative and

Supervisory Personnel (Sec. 21)

Grants to Counties, Cities and Civil

Divisions

52,891,760.93

Special Education Leadership Personnel

(Sec. 21(c) (2))

Grants to Counties, Cities and Civil

Divisions

1,902,795.57

SUMMARY OF OTHER EXPENDITURES

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BY SPENDING UNITS

REGULAR BUDGET FUND continued

EDUCATION: continued

EDUCATION, DEPARTMENT OF continued

"A" EDUCATION, DEPARTMENT OF continued

APEG Grants: continued

Instructional Media (Sec. 13)		
Grants to Counties, Cities and Civil Divisions	\$	16,778,281.50
Instructional Equipment (Sec. 14)		
Grants to Counties, Cities and Civil Divisions		648,370.63
Maintenance and Operation (Sec. 15)		
Grants to Counties, Cities and Civil Divisions		72,241,336.72
Sick and Personal Leave (Sec. 16)		
Grants to Counties, Cities and Civil Divisions		5,240,290.27
Travel (Sec. 17)		
Grants to Counties, Cities and Civil Divisions		735,249.26
Pupil Transportation - Regular (Sec. 25)		
Grants to Counties, Cities and Civil Divisions		44,885,488.12
Pupil Transportation - Special (Sec. 25)		
Grants to Counties, Cities and Civil Divisions		5,368,252.86
Isolated Schools		
Grants to Counties, Cities and Civil Divisions		264,006.97
Kindergarten Program		
Grants to Counties, Cities and Civil Divisions		37,272,373.11
	\$	760,472,884.50
Non-APEG Grants:		
Education of Children of Low-Income Families		
Grants to Counties, Cities and Civil Divisions	\$	82,943,385.06
Teacher Retirement		
Grants to Counties, Cities and Civil Divisions		13,572,945.30
Instructional Services for the Handicapped		
Grants to Counties, Cities and Civil Divisions		18,086,729.25
Preparation of Professional Personnel in Education of Handicapped Children		
Grants to Counties, Cities and Civil Divisions		68,106.00
Tuition for the Multihandicapped		
Grants to Counties, Cities and Civil Divisions		988,611.97
Severely Emotionally Disturbed		
Grants to Counties, Cities and Civil Divisions		9,829,788.84
Compensatory Education		
Grants to Counties, Cities and Civil Divisions		12,746,613.52
High School Program		
Grants to Counties, Cities and Civil Divisions		21,303,694.73
Vocational Research and Curriculum		
Grants to Counties, Cities and Civil Divisions		1,153,349.00
Adult Education		
Grants to Counties, Cities and Civil Divisions		3,314,065.82
Area Vocational Technical Schools		
Grants to Counties, Cities and Civil Divisions		38,827,351.27
Junior College Vocational Program		
Grants to Counties, Cities and Civil Divisions		1,052,824.38
Quick Start Program		
Grants to Counties, Cities and Civil Divisions		2,046,499.29
Comprehensive Employment and Training		
Grants to Counties, Cities and Civil Divisions		3,462,093.37
Guidance, Counseling and Testing		
Grants to Counties, Cities and Civil Divisions		32,500.00

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

EDUCATION: continued	
EDUCATION, DEPARTMENT OF continued	
"A" EDUCATION, DEPARTMENT OF continued	
Non-APEG Grants: continued	
School Library Resources and	
Other Materials	
Grants to Counties, Cities and Civil	
Divisions	\$ 4,065,499.50
Salaries and Travel of Public	
Librarians	
Grants to Counties, Cities and Civil	
Divisions	3,307,113.50
Public Library Materials	
Grants to Counties, Cities and Civil	
Divisions	3,147,970.00
Talking Book Centers	
Grants to Counties, Cities and Civil	
Divisions	565,110.00
Public Library Maintenance and	
Operation	
Grants to Counties, Cities and Civil	
Divisions	1,835,830.00
Public Library Construction	
Grants to Counties, Cities and Civil	
Divisions	4,063,004.00
School Lunch (Federal)	
Grants to Counties, Cities and Civil	
Divisions	92,535,198.38
School Lunch (State)	
Grants to Counties, Cities and Civil	
Divisions	14,060,000.00
Supplementary Education Centers	
and Services	
Grants to Counties, Cities and Civil	
Divisions	3,292,187.80
Staff Development	
Grants to Counties, Cities and Civil	
Divisions	949,302.42
Supervision and Assessment of Students	
and Beginning Teachers and	
Performance Based Certification	
Grants to Counties, Cities and	
Civil Divisions	1,993,752.00
Cooperative Educational Service Agencies	
Grants to Counties, Cities and Civil	
Divisions	2,830,199.31
Superintendents' Salaries	
Grants to Counties, Cities and Civil	
Divisions	3,781,170.67
Comprehensive Planning	
Grants to Counties, Cities and Civil	
Divisions	300,000.00
Competency-Based High School	
Graduation Requirements	
Grants to Counties, Cities and Civil	
Divisions	250,000.00
Vocational Special Disadvantaged	
Grants to Counties, Cities and Civil	
Divisions	527,213.00
Teacher Health Insurance	
Grants to Counties, Cities and Civil	
Divisions	30,751,035.83
Special Projects	
Grants to Counties, Cities and Civil	
Divisions	363,589.00
Regional ITV Projects	
Grants to Counties, Cities and Civil	
Divisions	99,999.83
Nutritional Education	
Grants to Counties, Cities and Civil	
Divisions	11,900.00
Indo-China Refugee	
Grants to Counties, Cities and Civil	
Divisions	127,776.50
Area Vocational Technical School	
Construction	
Grants to Counties, Cities and Civil	
Divisions	850,000.00
H. B. '95 Tax Rebate	
Grants to Counties, Cities and Civil	
Divisions	75,000,000.00

SUMMARY OF OTHER EXPENDITURES

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BY SPENDING UNITS

REGULAR BUDGET FUND continued

EDUCATION: continued

EDUCATION, DEPARTMENT OF continued

"A" EDUCATION, DEPARTMENT OF continued

Non-APEG Grants: continued

Career Education

Grants to Counties, Cities and Civil Divisions

\$ 338,012.00

Research and Development Utilization Grants to Counties, Cities and Civil Divisions

15,765.55 \$ 454,490,187.09

Direct Grants to School Systems

for Capital Outlay Purposes

Capital Outlay

624,242.79

Cash Grants for Capital Outlay

Capital Outlay

65,441,220.00 \$1,281,345,875.80

"B" INSTITUTIONS

Utilities

Power, Water and Natural Gas

826,789.53 \$1,282,172,665.33

PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND

Payments to Employees' Retirement System

Grants to Counties, Cities and Civil Divisions

\$ 150,000.00

Employer Contributions

Grants to Counties, Cities and Civil Divisions

10,238,180.00 10,388,180.00

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF

"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS

Teachers' Retirement

Grants to Counties, Cities and Civil Divisions

\$ 33,105,572.71

Grants to Colleges

Grants to Counties, Cities and Civil Divisions

350,137,493.00 \$ 383,243,065.71

"B" REGENTS' CENTRAL OFFICE

Southern Regional Education Board

Payments

Per Diem, Fees and Contracts

Contracts

\$ 2,428,350.00

Scholarships

Tuition and Scholarships

612,500.00

Regents Opportunity Grants

Per Diem, Fees and Contracts

Contracts

500,000.00

Grants to Colleges

Grants to Counties, Cities and Civil Divisions

5,572,284.32

Rental Payments to Georgia Military

College

Per Diem, Fees and Contracts

Contracts

90,000.00

9,203,134.32

392,446,200.03

SCHOLARSHIP COMMISSION, GEORGIA STATE

Payment of Interest and Fees

Tuition and Scholarships

\$ 505,000.00

Direct Guaranteed Loans

Tuition and Scholarships

2,190,000.00

Tuition Equalization Grants

Tuition and Scholarships

8,675,100.00

State Student Incentive Scholarships

Tuition and Scholarships

1,892,493.00

Law Enforcement Personnel Dependents Scholarships

Tuition and Scholarships

25,331.00

North Georgia College ROTC Grants

Tuition and Scholarships

133,700.00

13,421,624.00

TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND

Floor Fund for Local Retirement Systems

Grants to Counties, Cities and Civil Divisions

950,000.00

GENERAL ASSEMBLY OF GEORGIA

Election Blanks and Other Election Expenses

Other Costs

Supplies and Materials

\$ 23,882.49

Repairs and Maintenance

229.00

Other Expenditures

28,800.35

\$ 52,911.84

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

GENERAL ASSEMBLY OF GEORGIA continued

Election Blanks and Other Election Expenses continued

Publications and Printing	\$	305,208.07	
Computer Charges		7,353.75	
Telecommunications		138.20	
Per Diem, Fees and Contracts			
Per Diem and Fees		<u>3,988.00</u>	\$ 369,599.86

GOVERNOR, OFFICE OF THE:

GOVERNOR'S OFFICE

Mansion Allowance			
Other Expenditures	\$	40,000.00	
Intern Stipends and Travel			
Other Expenditures	\$	530,502.46	
Travel		<u>1,220.86</u>	<u>531,723.32</u> 571,723.32

PLANNING AND BUDGET, OFFICE OF

Art Grants

Personal Services

Salaries and Wages

Employer's Contributions for:

F.I.C.A.

Retirement

Health Insurance

Other Costs

Supplies and Materials

Repairs and Maintenance

Power, Water and Natural Gas

Rents (Other Than Real Estate)

Insurance and Bonding

Other Expenditures

Travel

Publications and Printing

Equipment Purchases

Computer Charges

Real Estate Rentals

Telecommunications

Per Diem, Fees and Contracts

Per Diem and Fees

Art Grants

Grants to Counties, Cities and Civil

Divisions

\$	200,446.65	
\$	4,770.35	
	6,332.32	
	<u>8,518.86</u>	
	<u>19,621.53</u>	\$ 220,068.18
\$	23,172.00	
	363.63	
	1,414.52	
	7,709.12	
	1.65	
	<u>8,837.20</u>	41,498.12
		11,967.81
		13,548.92
		3,961.40
		1,246.96
		15,535.00
		8,519.52
		66,553.68
		<u>1,328,798.64</u>
		1,711,698.23

HIGHWAY SAFETY, OFFICE OF

Postage

Supplies and Materials

4,516.72

HUMAN RESOURCES, DEPARTMENT OF

"A" DEPARTMENTAL OPERATIONS

Utilities

Power, Water and Natural Gas

Postage

Supplies and Materials

Grants for Regional Prenatal and

Postnatal Care Programs

Grants to Counties, Cities and Civil

Divisions

Crippled Children Benefits

Direct Benefits - Medical Care and

Public Assistance

Kidney Disease Benefits

Direct Benefits - Medical Care and

Public Assistance

Cancer Control Benefits

Direct Benefits - Medical Care and

Public Assistance

Benefits for Medically Indigent High

Risk Pregnant Women and Their Infants

Direct Benefit, - Medical Care and

Public Assistance

Family Planning Benefits

Direct Benefits - Medical Care and

Public Assistance

Benefits for Midwifery Program

Direct Benefits - Medical Care and

Public Assistance

Grants for DeKalb County Mental

Retardation Project

Grants to Counties, Cities and Civil

Divisions

Grants for Chatham County Mental

Retardation Project

Grants to Counties, Cities and Civil

Divisions

\$	696,325.71
	922,311.71
	3,239,000.00
	3,973,419.68
	459,343.70
	1,669,418.44
	3,269,451.70
	285,399.69
	202,487.00
	97,300.00
	92,800.00

SUMMARY OF OTHER EXPENDITURES

119

BY SPENDING UNITS

REGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued

"A" DEPARTMENTAL OPERATIONS continued

Grant-in-Aid to Counties

Grants to Counties, Cities and Civil Divisions

\$ 20,540,463.32

Work Incentive Benefits

Direct Benefits - Medical Care and Public Assistance

711,869.14

Grants to Fulton County for 24-hour Emergency Social Services

Grants to Counties, Cities and Civil Divisions

130,000.00

Benefits for Child Care

Direct Benefits - Medical Care and Public Assistance

8,251,610.07

Homemaker Meals

Grants to Counties, Cities and Civil Divisions

144,781.11

Chatham County Homemaker Project

Grants to Counties, Cities and Civil Divisions

379,049.99

Douglas County Homemaker Project

Grants to Counties, Cities and Civil Divisions

93,423.99

Fulton County Homemaker Project

Grants to Counties, Cities and Civil Divisions

223,399.77

Areawide and Community Grants

Grants to Counties, Cities and Civil Divisions

3,723,581.50

Nutrition Grants

Grants to Counties, Cities and Civil Divisions

6,067,300.50

Grants for Nephrology Centers

Grants to Counties, Cities and Civil Divisions

184,981.10

Case Services

Direct Benefits - Medical Care and Public Assistance

15,814,256.18

AFDC Benefits

Direct Benefits - Medical Care and Public Assistance

123,685,900.99

Local Services Benefits Payments Grants

Grants to Counties, Cities and Civil Divisions

41,584,963.21

Grants to Counties for Social Services

Grants to Counties, Cities and Civil Divisions

33,728,452.05

Contract for the Purchase of Clotting Factor for the Hemophilia Program

Per Diem, Fees and Contracts

Contracts

100,000.00

Institutional Repairs and Maintenance

Per Diem, Fees and Contracts

Contracts

723,080.00

Grant to Parent-Child Center

Grants to Counties, Cities and Civil Divisions

12,000.00

Contract with Emory University for

Arthritis Research

Per Diem, Fees and Contracts

Contracts

170,000.00

Grant for Epilepsy Program

Per Diem, Fees and Contracts

Contracts

50,000.00

Grant to Grady Hospital for Cystic

Fibrosis Program

Grants to Counties, Cities and Civil Divisions

40,000.00

Grant for Teenage Pregnancy

Prevention Program

Grants to Counties, Cities and Civil Divisions

246,136.21

Contract - Cancer Research at Emory

Per Diem, Fees and Contracts

Contracts

50,000.00 \$ 271,562,506.76

"B" HEALTH PLANNING AND DEVELOPMENT, STATE

Postage

Supplies and Materials

4,735.96

SUMMARY OF OTHER EXPENDITURESBY SPENDING UNITSREGULAR BUDGET FUND continued

HUMAN RESOURCES, DEPARTMENT OF continued

"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION

YOUTH SERVICES AND INSTITUTIONS

Utilities

Power, Water and Natural Gas

\$ 9,153,469.97

Postage

Supplies and Materials

169,087.51

Grants to County-Owned Detention Centers

Grants to Counties, Cities and Civil Divisions

70,000.00

Drug Abuse Contracts

Per Diem, Fees and Contracts

1,279,526.00

Contracts

Developmental Disability Services Chiefs

Grants to Counties, Cities and Civil Divisions

467,662.87

Day Care Centers for the Mentally Retarded

Per Diem, Fees and Contracts

32,774,380.49

Contracts

MR Day Care Center Motor Vehicle Purchases

Motor Vehicle Equipment Purchases

727,007.87

Group Homes for the Mentally Retarded

Grants to Counties, Cities and Civil Divisions

2,714,029.09

Supportive Living Benefits

Grants to Counties, Cities and Civil Divisions

1,350,304.17

Supportive Living Staff

Grants to Counties, Cities and Civil Divisions

289,622.19

Georgia State Foster Grandparent/Senior

Companion Program

Per Diem, Fees and Contracts

369,399.67

Contracts

Community Residential Services

Grants to Counties, Cities and Civil Divisions

1,059,517.01

Community Residential Services Staff

Grants to Counties, Cities and Civil Divisions

767,303.48

Community Mental Health Center Services

Grants to Counties, Cities and Civil Divisions

40,794,609.27

Project Rescue

Per Diem, Fees and Contracts

209,777.92

Contracts

Project ARC

Per Diem, Fees and Contracts

80,000.00

Contracts

Uniform Alcoholism Projects

Grants to Counties, Cities and Civil Divisions

289,086.21

Child Care Benefits

Grants to Counties, Cities and Civil Divisions

11,963.22

Agency Fund Payments to the Department

of Medical Assistance for Matching

Direct Benefits - Medical Care and

Public Assistance

580,706.64

Project Georgia

Per Diem, Fees and Contracts

50,000.00

Contracts

\$ 93,207,453.58 \$ 364,774,696.30

INDUSTRY AND TRADE, DEPARTMENT OF

Postage

Supplies and Materials

\$ 169,624.61

Local Welcome Center Contracts

Per Diem, Fees and Contracts

Contracts

82,500.00

Advertising

Per Diem, Fees and Contracts

Contracts

1,348,000.00

Georgia Ports Authority -

Authority Lease Rentals

Authority Lease Rentals

2,790,000.00

Georgia Ports Authority -

General Obligation Bond Payments

General Obligation Debt Sinking Fund

500,000.00

Georgia World Congress Center -

Expansion Study Contract

Per Diem, Fees and Contracts

Contracts

50,000.00

SUMMARY OF OTHER EXPENDITURES

121

BY SPENDING UNITS

REGULAR BUDGET FUND continued

INDUSTRY AND TRADE, DEPARTMENT OF continued

Historic Chattahoochee Commission Contract			
Per Diem, Fees and Contracts			
Contracts	\$	35,000.00	
Georgia World Congress Center - Operations			
Per Diem, Fees and Contracts			
Contracts		460,000.00	
Georgia Agribusiness Council - Printing			
Per Diem, Fees and Contracts			
Contracts		7,500.00	
Atlanta Council for International Visitors			
Per Diem, Fees and Contracts			
Contracts		10,000.00	
Southern Center for International Studies -			
Operating Expenses			
Per Diem, Fees and Contracts			
Contracts		25,000.00	\$ 5,477,624.61

INVESTIGATION, GEORGIA BUREAU OF

Evidence Purchased	\$	222,979.35	
Other Expenditures			
Postage			
Supplies and Materials		37,990.25	260,969.60

LABOR, DEPARTMENT OF

"B" BASIC EMPLOYMENT, WORK INCENTIVE,
CORRECTIONAL SERVICES AND COMPREHENSIVE
EMPLOYMENT AND TRAINING

Per Diem, Fees and Contracts (CETA)			
Per Diem, Fees and Contracts	\$	1,036,449.95	
Per Diem and Fees		10,828.29	\$ 1,047,278.24
Contracts			
W.I.N. Grants			
Direct Benefits - Medical Care and			
Public Assistance		509,485.95	
CETA Direct Benefits			
Direct Benefits - Medical Care and			
Public Assistance		85,689,611.90	87,246,376.09

LAW, DEPARTMENT OF

Books for State Library			
Equipment Purchases			51,971.97

MEDICAL ASSISTANCE, DEPARTMENT OF

Postage			
Supplies and Materials	\$	615,103.82	
Medicaid Benefits			
Direct Benefits - Medical Care and			
Public Assistance		377,895,572.61	
Payments to Counties for Mental Health			
Grants to Counties, Cities and Civil			
Divisions		5,405,465.09	
Adult Emergency Dental Services			
Direct Benefits - Medical Care and			
Public Assistance		695,720.67	
Audits Contracts			
Per Diem, Fees and Contracts			
Contracts		460,880.00	
Contract with Georgia Medical Care Foundation			
Per Diem, Fees and Contracts			
Contracts		1,301,808.38	
Adult Emergency Dental Services Reserve (1979)			
Direct Benefits - Medical Care and			
Public Assistance		99,363.50	
Medicaid Benefits Reserve (1976)			
Direct Benefits - Medical Care and			
Public Assistance	(-)	324,695.84	
Medicaid Benefits Reserve (1977)			
Direct Benefits - Medical Care and			
Public Assistance	(-)	45,908.87	
Medicaid Benefits Reserve (1978)			
Direct Benefits - Medical Care and			
Public Assistance		1,213,770.58	
Medicaid Benefits Reserve (1979)			
Direct Benefits - Medical Care and			
Public Assistance		62,253,649.41	
Payments to Counties for Mental Health			
Reserve (1978)			
Grants to Counties, Cities and Civil			
Divisions		4,925.94	
Payments to Counties for Mental Health			
Reserve (1979)			
Grants to Counties, Cities and Civil			
Divisions		798,985.56	450,374,640.80

SUMMARY OF OTHER EXPENDITURES

BY SPENDING UNITS

REGULAR BUDGET FUND continued

OFFENDER REHABILITATION, DEPARTMENT OF

"A" OFFENDER REHABILITATION, DEPARTMENT OF

Utilities

Power, Water and Natural Gas

\$ 3,090,337.75

Payments to Central State Hospital for Meals

Per Diem, Fees and Contracts

1,200,285.74

Contracts

Payments to Central State Hospital for

Utilities

Per Diem, Fees and Contracts

386,999.34

Contracts

Overtime

Personal Services

Salaries and Wages

6,607.00

Court Costs

Per Diem, Fees and Contracts

Per Diem and Fees

1,101,632.09

Inmate Release Funds

Other Expenditures

467,486.82

County Subsidy

Grants to Counties, Cities and Civil

Divisions

4,628,969.50

County Subsidy for Jails

Grants to Counties, Cities and Civil

Divisions

76,545.00

Outside Health Service Purchases

Other Costs

Supplies and Materials

\$ 31,892.59

Per Diem, Fees and Contracts

Per Diem and Fees

782,213.61

814,106.20

Payments to Talmadge Memorial Hospital

Per Diem, Fees and Contracts

Contracts

748,724.90

Central Repair Fund

Other Costs

Repairs and Maintenance

\$ 629,871.78

Rents (Other Than Real Estate)

1,520.00

Other Expenditures

735.00

Equipment Purchases

\$ 632,126.78

Per Diem, Fees and Contracts

Per Diem and Fees

11,430.50

655,598.04

Payments to Central State Hospital

for Medical Services

Per Diem, Fees and Contracts

Contracts

1,058,652.39

\$ 14,235,944.77

"B" PARDONS AND PAROLES, BOARD OF

County Jail Subsidy

Grants to Counties, Cities and Civil

Divisions

7,545.00

\$ 14,243,489.77

PERSONNEL BOARD, STATE - MERIT SYSTEM OF

PERSONNEL ADMINISTRATION

Postage

Supplies and Materials

\$ 101,720.00

Federal Sub-grants to State and

Local Agencies

Grants to Counties, Cities and Civil

Divisions

246,797.06

Health Insurance Claim Payments

Other Expenditures

71,389,064.69

71,737,581.75

PUBLIC SAFETY, DEPARTMENT OF

Postage

Supplies and Materials

\$ 363,874.58

Conviction Reports

Other Expenditures

175,784.00

539,658.58

REVENUE, DEPARTMENT OF

County Tax Officials/Retirement and FICA

Grants to Counties, Cities and Civil

Divisions

\$ 511,029.53

Grants to Counties/Appraisal Staff

Grants to Counties, Cities and Civil

Divisions

1,367,812.04

Motor Vehicle Tag Purchases

Supplies and Materials

741,937.50

Motor Vehicle Decal Purchases

Supplies and Materials

275,350.00

Postage

Supplies and Materials

1,272,982.49

4,169,111.56

SUMMARY OF OTHER EXPENDITURES

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BY SPENDING UNITSREGULAR BUDGET FUND continued

TRANSPORTATION, DEPARTMENT OF

Mass Transit Grants

Per Diem, Fees and Contracts

Contracts

\$ 1,142,987.03

Harbor Maintenance Payments

Per Diem, Fees and Contracts

Contracts

950,000.00

Capital Outlay - Airport Development

Per Diem, Fees and Contracts

Contracts

626,817.68

Capital Outlay - Airport Operational Improvements

Per Diem, Fees and Contracts

Contracts

1,231,850.95 \$ 3,951,655.66

VETERANS SERVICE, STATE DEPARTMENT OF

Grants to Confederate Widows

Direct Benefits - Medical Care and Public Assistance

\$ 3,308.00

Operating Expense/Payments to

Central State Hospital

Per Diem, Fees and Contracts

Contracts

5,131,574.50

Operating Expense/Payments to

Medical College of Georgia

Per Diem, Fees and Contracts

Contracts

2,214,724.33

Regular Operating Expenses for Projects

Repairs and Maintenance

161,739.60 7,511,346.43

WORKERS' COMPENSATION, STATE BOARD OF

Postage

Supplies and Materials

46,312.96\$2,796,734,914.76REVENUE SHARING FUNDS

EDUCATION:

EDUCATION, DEPARTMENT OF

"A" EDUCATION, DEPARTMENT OF

Non-APEG Grants:

Teacher Retirement

Grants to Counties, Cities and Civil

Divisions

\$ 50,999,999.63

\$2,847,734,914.39

STATE REVENUE COLLECTIONS FUND
STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS
BY STATE UNITS

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1980

STATE UNIT	CASH BALANCE JULY 1, 1979	TAXES, FINES AND FORFEITS
Administrative Services, Department of	\$ 37,193.19	\$.00
Agriculture, Department of	1,355.25	8,949.00
Banking and Finance, Department of	.00	3,814.00
Comptroller General	.00	70,042,334.47
Conservation:		
Natural Resources, Department of	62,998.25	6,531,738.14
Soil and Water Conservation Committee, State	.00	.00
Education:		
Education, Department of	.00	.00
Regents of the University System of Georgia, Board of	.00	.00
Scholarship Commission, Georgia State	960.74	.00
Employees' Retirement System	.00	.00
Franchise Practices Commission, Georgia	850.00	.00
Governor, Office of the:		
Planning and Budget, Office of	.00	.00
Human Resources, Department of	45,555.02	.00
Industry and Trade, Department of	.00	.00
Investigation, Georgia Bureau of	.00	200.00
Judicial System:		
Supreme Court	26,167.35	.00
Court of Appeals	180.00	.00
Appellate Court Reports	.00	.00
Labor, Department of	4,200.00	587,720.44
Law, Department of	.00	.00
Medical Assistance, Department of	.00	.00
Offender Rehabilitation, Department of	24,106.65	.00
Public Safety, Department of	.00	3,466,012.00
Public Service Commission	71,818.23	.00
Revenue, Department of	7,779.18	2,620,333,989.37
Secretary of State	2,210.09	.00
Transportation, Department of	401.00	197,007.90
Workers' Compensation, State Board of	.00	.00
	<u>\$ 285,774.95</u>	<u>\$ 2,701,171,765.32</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

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BY STATE UNITS

STATE REVENUE COLLECTIONS FUND

YEAR ENDED JUNE 30, 1980

STATE REVENUE COLLECTIONS				DISBURSEMENTS		CASH BALANCE
RENTS ON INVESTMENT PROPERTIES	INTEREST EARNED	EARNINGS FROM FEES, RENTS AND SALES FOR SERVICES	TOTAL	TRANSFERS TO DEPARTMENT OF ADMINISTRATIVE SERVICES, FISCAL DIVISION	JUNE 30, 1980	
\$ 3,559,594.60	\$ 69,447,938.62	\$ 509,243.61	\$ 73,516,776.83	\$ 73,365,822.27	\$ 188,147.75	
.00	.00	3,397,405.24	3,406,354.24	3,196,846.05	210,863.44	
.00	.00	2,477,549.80	2,481,363.80	2,481,363.80	.00	
.00	.00	413,911.11	70,456,245.58	70,247,196.71	209,048.87	
.00	.00	105,745.88	6,637,484.02	6,688,127.52	12,354.75	
.00	.00	1,440.00	1,440.00	1,440.00	.00	
.00	.00	14,902.00	14,902.00	13,454.00	1,448.00	
.00	52,924.08	158,319.20	211,243.28	211,243.28	.00	
.00	22,109.35	63,640.89	85,750.24	86,574.61	136.37	
.00	.00	3,305,000.00	3,305,000.00	3,305,000.00	.00	
.00	.00	4,500.00	4,500.00	5,225.00	125.00	
.00	.00	10,675.00	10,675.00	10,675.00	.00	
.00	.00	5,860,465.27	5,860,465.27	5,542,458.07	363,562.22	
.00	.00	51,220.65	51,220.65	50,997.74	222.91	
.00	.00	29,073.00	29,273.00	26,682.50	2,590.50	
.00	.00	203,476.69	203,476.69	216,348.20	13,295.84	
.00	.00	69,536.61	69,536.61	69,716.61	.00	
.00	.00	15,912.22	15,912.22	15,912.22	.00	
.00	.00	.00	587,720.44	530,169.31	61,751.13	
.00	.00	27,578.13	27,578.13	27,578.13	.00	
.00	64.21	.00	64.21	64.21	.00	
.00	.00	284,161.68	284,161.68	270,208.03	38,060.30	
.00	.00	3,144,802.08	6,610,814.08	6,610,814.08	.00	
.00	.00	1,881,769.50	1,881,769.50	1,925,703.73	27,884.00	
.00	370,279.48	4,108,603.60	2,624,812,872.45	2,624,796,101.95	24,549.68	
.00	.00	7,149,425.63	7,149,425.63	7,150,654.12	981.60	
.00	.00	1,100.00	198,107.90	197,007.90	1,501.00	
.00	.00	2,954,295.44	2,954,295.44	2,954,295.44	.00	
\$ 3,559,594.60	\$ 69,893,315.74	\$ 36,243,753.23	\$ 2,810,868,428.89	\$ 2,809,997,680.48	\$ 1,156,523.36	

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA

GENERAL OBLIGATION DEBT SINKING FUND

YEAR ENDED JUNE 30, 1980

DEPARTMENT OF ADMINISTRATIVE SERVICES

FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

COMBINED BALANCE SHEET - ALL FUNDS

JUNE 30, 1980

<u>ASSETS</u>	<u>GOVERNMENTAL FUND TYPE DEBT SERVICE</u>	<u>GENERAL LONG-TERM DEBT</u>	<u>TOTAL (Memorandum Only)</u>
<u>CURRENT ASSETS</u>			
Cash in Banks	\$ 918.26		\$ 918.26
Investments	7,011,041.30		7,011,041.30
Amount Available in Debt Service Fund		\$ 7,011,959.56	7,011,959.56
Total Current Assets	\$ 7,011,959.56	\$ 7,011,959.56	\$ 14,023,919.12
<u>DEFERRED ASSETS</u>			
Funds to be provided from future Appropriations in accordance with Article VII, Section III, Paragraph I(c) of the Constitution of the State of Georgia for Retirement of Bonds (1)		540,178,040.44	540,178,040.44
Total Assets	\$ 7,011,959.56	\$ 547,190,000.00	\$ 554,201,959.56
<u>LIABILITIES AND FUND EQUITY</u>			
<u>BONDED INDEBTEDNESS</u>			
General Obligation Bonds Payable		\$ 547,190,000.00	\$ 547,190,000.00
<u>FUND EQUITY</u>			
Fund Balance Unreserved Designated for Debt Service	\$ 7,011,959.56		7,011,959.56
Total Liabilities and Fund Equity	\$ 7,011,959.56	\$ 547,190,000.00	\$ 554,201,959.56

Note: (1) The \$540,178,040.44 shown above is only that portion of the appropriations to be provided in future periods to offset the principal of outstanding bonded indebtedness. Additional appropriations will be made to provide for payment of interest as the interest becomes due.

Special Note: The Bond Proceeds Fund and Construction Fund are included in the audit report of the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

DEPARTMENT OF ADMINISTRATIVE SERVICES

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FISCAL DIVISION

STATE OF GEORGIA GENERAL OBLIGATION DEBT SINKING FUND

DEBT SERVICE FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1980

CASH RECEIPTS

REVENUE

OTHER REVENUES RETAINED		
From General Obligation Debt Sinking Fund		
Budget Funds		\$ 42,540,353.00
Discount on Bonds Retired in Advance of Due Date	\$ 84,499.85	
Less: Accrued Interest	12,539.47	71,960.38
Financing and Investment Commission, Georgia State		
For Debt Retirement		593,039.62
Income on Investments		220,365.86
State Agencies for Retirement of Bonds and Interest		
Industry and Trade, Department of	\$ 500,000.00	
Transportation, Department of	3,735,423.87	4,235,423.87
Total Cash Receipts		\$ 47,661,142.73
CASH BALANCE JULY 1, 1979		1,777,745.58
		<u>\$ 49,438,888.31</u>

DISBURSEMENTS

EXPENSE

Interest on Bonds		
1974 A	\$ 1,156,527.50	
1974 B	2,030,580.00	
1975 A	2,061,637.50	
1975 B	1,985,185.00	
1975 C	2,742,010.00	
1975 D	2,196,937.50	
1975 E	2,798,037.50	
1976 A	429,312.50	
1976 B	1,372,680.00	
1976 C	1,594,987.50	
1976 D	1,310,606.25	
1976 E	160,650.00	
1977 A	528,580.00	
1977 B	279,245.00	
1977 C	3,531,725.00	
1977 D	3,398,227.50	\$ 27,576,928.75

DEBT RETIREMENT

Bonds Redeemed		
1974 A	\$ 440,000.00	
1974 B	800,000.00	
1975 A	805,000.00	
1975 B	995,000.00	
1975 C	1,260,000.00	
1975 D	805,000.00	
1975 E	1,420,000.00	
1976 A	250,000.00	
1976 B	850,000.00	
1976 C	950,000.00	
1976 D	775,000.00	
1976 E	100,000.00	
1977 A	350,000.00	
1977 B	365,000.00	
1977 C	2,460,000.00	
1977 D	2,225,000.00	14,850,000.00

Total Disbursements

\$ 42,426,928.75

CASH BALANCE JUNE 30, 1980

7,011,959.56

\$ 49,438,888.31

Note: All paying agents' fees and other items of expense are paid
by the Georgia State Financing and Investment Commission.

The accompanying notes are an integral part of these financial statements.

OLD STATE FIXED DEBT

OLD STATE FIXED DEBT

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(Does not include Current Operation Obligations)

PLEDGE OF FULL FAITH AND CREDIT

NEGOTIABLE BONDS

	<u>JUNE 30, 1980</u>	<u>JUNE 30, 1979</u>
Due but not presented		
General State Bonds of 1838 and 1879	\$ 15,505.00	\$ 15,505.00
Less Cash Reserve	<u>15,505.00</u>	<u>15,505.00</u>
Net Negotiable Old State Debt	\$ <u>0.00</u>	\$ <u>0.00</u>

PLEDGE OF ROAD REVENUE APPROPRIATION

Certificates of Debt to Counties (No Interest)		
Due but not presented		
1940 Refunding Certificates of Indebtedness	\$ 100.00	\$ 100.00
Less Cash Reserve	<u>100.00</u>	<u>100.00</u>
Net Debt to Counties	\$ <u>0.00</u>	\$ <u>0.00</u>

SUMMARY

Total Old State Debt Outstanding	\$ 15,605.00	\$ 15,605.00
Less Cash Reserve	<u>15,605.00</u>	<u>15,605.00</u>
Net Old State Fixed Debt	\$ <u>0.00</u>	\$ <u>0.00</u>

Note: All old "General State Bonds" of the State of Georgia are past due but have not been presented for redemption. Funds are held in the Department of Administrative Services, Fiscal Division as a reserve to liquidate this obligation if and when the past due outstanding bonds and coupons are presented.

The accompanying notes are an integral part of these financial statements.

SCHEDULE OF GENERAL OBLIGATION BONDS
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED

SCHEDULE OF GENERAL OBLIGATION BONDS

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FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED

AND THE GOOD FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1980)

<u>SERIES</u>	<u>DATE OF ISSUE</u>	<u>ORIGINAL AMOUNT OF ISSUE</u>	<u>OUTSTANDING</u>	<u>MATURITIES</u>
1974-A	9-1-74	\$ 20,000,000.00	\$ 18,160,000.00	1980/1999
1974-B	11-1-74	38,700,000.00	33,935,000.00	1980/1999
1975-A	1-1-75	35,000,000.00	31,315,000.00	1981/2000
1975-B	4-1-75	38,400,000.00	32,210,000.00	1981/2000
1975-C	7-1-75	50,000,000.00	44,325,000.00	1981/2000
1975-D	9-1-75	39,100,000.00	34,720,000.00	1980/2000
1975-E	11-1-75	47,720,000.00	43,630,000.00	1980/2000
1976-A	1-1-76	8,150,000.00	7,250,000.00	1981/1996
1976-B	4-1-76	27,310,000.00	23,630,000.00	1981/1996
1976-C	6-1-76	31,890,000.00	28,455,000.00	1981/1996
1976-D	8-1-76	26,400,000.00	24,225,000.00	1980/1996
1976-E	11-1-76	3,450,000.00	3,170,000.00	1980/1996
1977-A	2-1-77	11,535,000.00	10,540,000.00	1981/1997
1977-B	5-1-77	6,500,000.00	5,595,000.00	1981/1997
1977-C	7-1-77	77,125,000.00	70,120,000.00	1981/1997
1977-D	9-1-77	76,820,000.00	71,910,000.00	1980/1997
1980-A	5-1-80	64,000,000.00	64,000,000.00	1981/2005
Grand Total		\$ 602,100,000.00	\$ 547,190,000.00	

Note: In November of 1972 the voters of the State of Georgia approved a comprehensive amendment to the Constitution of 1945 (Georgia Laws 1972, page 1523-the "Amendment") which permitted the State to finance its needs directly through the issuance of general obligation debt. Prior to the adoption of the Amendment, the State's capital outlay needs were met through the issuance of bonds by ten separate State authorities and secured by lease rental agreements between the authorities and various State departments and agencies. The provisions of the Amendment were implemented by the General Assembly in 1973 with the enactment of the Georgia Financing and Investment Commission Act (Georgia Laws 1973, page 750, et seq.-the "Act"), and the constitutionality of the new system of State financing was favorably adjudicated by the Supreme Court of Georgia in a decision rendered on July 16, 1974 in *Sears v. State of Georgia*, 232 Ga. 547 (1974).

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF
GEORGIA IS OBLIGATED AND THE GOOD FAITH OF THE STATE
IS PLEDGED

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED
(Outstanding as of June 30, 1980)

NAME OF AUTHORITY	SERIES	DATE OF ISSUE	ORIGINAL AMOUNT OF ISSUE	OUTSTANDING	MATURITIES
GEORGIA EDUCATION AUTHORITY (SCHOOLS)	1952-A	10-1-52	\$ 32,097,000.00	None	
	1953-A	9-1-53	63,300,000.00	None	
	1954	3-1-54	32,512,000.00	None	
	1955	5-1-55	29,238,000.00	None	
	1961	10-1-61	31,452,000.00	\$ 6,349,000.00	1980/83
	1962	6-1-62	26,600,000.00	3,090,000.00	1981/83
	1964	11-1-64	27,905,000.00	11,095,000.00	1980/88
	1965	4-1-65	27,030,000.00	9,085,000.00	1981/87
	1966	9-1-66	32,125,000.00	16,060,000.00	1980/89
	1966*	7-1-66	7,450,000.00	None	
	1967	3-1-67	28,020,000.00	15,325,000.00	1981/90
	1967-A	7-1-67	32,120,000.00	17,090,000.00	1980/89
	1967-B	7-1-67	732,000.00	427,000.00	1980/89
	1967-C	7-1-67	1,247,000.00	682,000.00	1980/89
	1967-D	7-1-67	866,000.00	496,000.00	1980/89
	1968	1-1-68	21,800,000.00	12,560,000.00	1981/92
	1968-A	5-1-68	5,200,000.00	3,290,000.00	1981/93
	1969	3-1-69	13,245,000.00	9,240,000.00	1981/94
	1970	5-1-70	11,500,000.00	8,270,000.00	1981/93
	1970-A	10-1-70	24,715,000.00	19,320,000.00	1980/93
	1971	5-1-71	14,700,000.00	9,635,000.00	1981/92
	1971-A	10-1-71	15,700,000.00	12,865,000.00	1980/95
	1972	4-1-72	10,200,000.00	7,605,000.00	1981/97
	1972-A	10-1-72	19,580,000.00	17,005,000.00	1980/97
	1973	2-1-73	8,040,000.00	6,170,000.00	1981/98
	1973-A	5-1-73	5,000,000.00	4,035,000.00	1981/2001
			\$ 522,374,000.00	\$ 189,694,000.00	
*Refunding Issue					
GEORGIA EDUCATION AUTHORITY (UNIVERSITY)	1950	10-1-50	\$ 6,000,000.00	\$ 70,000.00	1980/80
	1951	6-1-51	6,000,000.00	155,000.00	1981/81
	1951-A	12-1-51	1,000,000.00	33,000.00	1980/81
	1953	5-1-53	7,500,000.00	472,000.00	1981/83
	1957	11-1-57	6,000,000.00	780,000.00	1980/82
	1958	4-1-58	9,000,000.00	784,000.00	1981/83
	1959*	9-1-59	5,877,000.00	2,570,000.00	1980/89
	1961	5-1-61	13,000,000.00	2,332,000.00	1981/86
	1961*	9-1-61	6,170,000.00	2,297,000.00	1980/91
	1962*	9-1-62	1,000,000.00	496,000.00	1980/2002
	1963	8-1-63	20,000,000.00	6,280,000.00	1980/89
	1963*	1-1-63	3,538,000.00	2,024,000.00	1981/2003
	1964*	5-1-64	4,000,000.00	2,360,000.00	1981/94
	1964-A*	9-1-64	23,000,000.00	12,310,000.00	1980/94
	1965	1-1-65	25,000,000.00	10,145,000.00	1981/90
	1965-A	7-1-65	20,500,000.00	7,420,000.00	1980/90
	1966	12-1-66	25,500,000.00	12,385,000.00	1980/91
	1967	5-1-67	22,000,000.00	11,115,000.00	1981/93
	1967-A	11-1-67	20,000,000.00	13,060,000.00	1980/95
	1968	3-1-68	18,000,000.00	10,280,000.00	1981/92
	1969	5-1-69	22,000,000.00	13,450,000.00	1981/94
	1971	2-1-71	33,550,000.00	21,730,000.00	1981/93
	1972	2-1-72	27,000,000.00	20,755,000.00	1981/98
	1972-A	10-1-72	8,000,000.00	6,545,000.00	1980/97
	1973	5-1-73	25,350,000.00	21,145,000.00	1981/2001
			\$ 358,985,000.00	\$ 182,993,000.00	
*Student Housing Bonds					
GEORGIA HIGHWAY AUTHORITY	1953	7-1-53	\$ 9,750,000.00	None	
	1954-A	6-1-54	10,250,000.00	None	
	1954-B	12-1-54	10,635,000.00	None	
	1955*	10-1-55	14,500,000.00	None	
	1956-A*	6-1-56	15,500,000.00	None	
	1957-A*	1-1-57	17,500,000.00	None	
	1957-B*	7-1-57	17,500,000.00	None	
	1958	9-1-58	6,200,000.00	None	
	1958-A*	1-1-58	17,500,000.00	None	
	1958-B*	7-1-58	21,000,000.00	None	
	1961-A	4-1-61	30,000,000.00	\$ 10,061,000.00	1980/91
	1961-B	10-1-61	35,000,000.00	14,774,000.00	1980/90
	1962*	1-1-62	15,600,000.00	5,803,000.00	1981/87
	1962-A	4-1-62	35,000,000.00	15,040,000.00	1980/91
	1962-B	7-1-62	11,600,000.00	5,955,000.00	1980/92
	1962-B*	10-1-62	2,600,000.00	None	
	1962-C	10-1-62	4,000,000.00	2,010,000.00	1980/92
	1966	7-1-66	16,600,000.00	7,435,000.00	1980/90
	1966-A*	1-1-66	10,000,000.00	5,985,000.00	1981/86

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,

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FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED

AND THE GOOD-FAITH OF THE STATE IS PLEDGED

(Outstanding as of June 30, 1980)

<u>NAME OF AUTHORITY</u>	<u>SERIES</u>	<u>DATE OF ISSUE</u>	<u>ORIGINAL AMOUNT OF ISSUE</u>	<u>OUTSTANDING</u>	<u>MATURITIES</u>
GEORGIA HIGHWAY AUTHORITY continued	1967*	7-1-67	\$ 26,000,000.00	\$ 17,440,000.00	1980/97
	1968*	7-1-68	25,500,000.00	20,885,000.00	1980/98
	1969*	7-1-69	18,500,000.00	18,090,000.00	1980/94
	1971	7-1-71	20,000,000.00	15,125,000.00	1980/94
	1971-A*	12-1-71	14,000,000.00	11,265,000.00	1980/96
	1972	7-1-72	25,000,000.00	18,360,000.00	1980/97
	1972-A*	12-1-72	19,000,000.00	15,740,000.00	1980/97
	1973	7-1-73	19,000,000.00	16,250,000.00	1980/98
	1973-A*	12-1-73	25,000,000.00	20,370,000.00	1980/98
			<u>\$ 492,735,000.00</u>	<u>\$ 220,588,000.00</u>	
*Georgia Rural Roads and Partial Rural Roads Authority Bonds					
GEORGIA BUILDING AUTHORITY	1953	11-1-53	\$ 9,800,000.00	None	
	1955	1-1-55	2,200,000.00	None	
	1962	4-1-62	6,600,000.00	\$ 875,000.00	1981/84
	1965	9-1-65	8,000,000.00	3,990,000.00	1980/90
	1966	7-1-66	3,000,000.00	1,040,000.00	1980/88
	1969	2-1-69	3,950,000.00	1,895,000.00	1981/88
			<u>\$ 33,550,000.00</u>	<u>\$ 7,800,000.00</u>	
GEORGIA BUILDING AUTHORITY (HOSPITAL)	1953	4-1-53	\$ 10,500,000.00	None	
	1961	3-1-61	8,600,000.00	\$ 480,000.00	1981/81
	1962	11-1-62	6,500,000.00	890,000.00	1980/82
	1966	10-1-66	15,700,000.00	9,052,000.00	1980/92
	1967	5-1-67	13,700,000.00	6,770,000.00	1981/92
	1968	5-1-68	7,000,000.00	4,183,000.00	1981/92
	1970	12-1-70	20,100,000.00	14,445,000.00	1980/93
	1972	4-1-72	6,660,000.00	4,690,000.00	1981/92
			<u>\$ 88,760,000.00</u>	<u>\$ 40,515,000.00</u>	
GEORGIA BUILDING AUTHORITY (MARKETS)	1957	4-1-57	\$ 10,000,000.00	\$ 259,000.00	1981/81
	1966	12-1-66	1,250,000.00	540,000.00	1980/86
	1972	10-1-72	2,675,000.00	2,195,000.00	1980/97
			<u>\$ 13,925,000.00</u>	<u>\$ 2,994,000.00</u>	
GEORGIA BUILDING AUTHORITY (PENAL)	1966	1-1-66	\$ 6,500,000.00	\$ 2,870,000.00	1981/92
	1968	1-1-68	3,260,000.00	1,870,000.00	1981/92
	1970	5-1-70	2,240,000.00	1,585,000.00	1981/93
			<u>\$ 12,000,000.00</u>	<u>\$ 6,325,000.00</u>	
GEORGIA PORTS AUTHORITY	1950	10-1-50	\$ 5,500,000.00	None	
	1961	12-1-61	11,500,000.00	\$ 7,035,000.00	1980/90
	1962	9-1-62	2,600,000.00	515,000.00	1980/82
	1966	1-1-66	5,625,000.00	3,180,000.00	1981/92
	1968	11-1-68	8,310,000.00	6,815,000.00	1980/96
	1974	5-1-74	10,000,000.00	8,315,000.00	1981/96
			<u>\$ 43,535,000.00</u>	<u>\$ 25,860,000.00</u>	
JEKYLL ISLAND STATE PARK AUTHORITY	1964	4-1-64	\$ 2,300,000.00	\$ 603,000.00	1981/84
	1965	9-1-65	5,150,000.00	2,360,000.00	1980/90
	1968	3-1-68	7,000,000.00	3,705,000.00	1981/91
	1968-A	11-1-68	2,100,000.00	1,430,000.00	1980/93
	1971	10-1-71	2,320,000.00	1,785,000.00	1980/95
	1972	7-1-72	2,500,000.00	1,955,000.00	1980/97
			<u>\$ 21,370,000.00</u>	<u>\$ 11,840,000.00</u>	
STONE MOUNTAIN MEMORIAL ASSOCIATION	1962	7-1-62	\$ 5,000,000.00	\$ 1,620,000.00	1980/87
	1964	8-1-64	5,000,000.00	1,815,000.00	1980/85
	1967	11-1-67	4,530,000.00	2,990,000.00	1980/92
			<u>\$ 14,530,000.00</u>	<u>\$ 6,425,000.00</u>	
Grand Total			<u>\$ 1,601,784,000.00</u>	<u>\$ 695,034,000.00</u>	

Notes: Constitutional Amendment of 1960 provides that appropriations shall be made in each year under lease contracts now or hereafter entered into between the State and any State Authority.

SCHEDULE OF VARIOUS AUTHORITY BONDS OUTSTANDING,
FOR THE PAYMENT OF WHICH THE STATE OF GEORGIA IS OBLIGATED
AND THE GOOD FAITH OF THE STATE IS PLEDGED
(Outstanding as of June 30, 1980)

Notes: continued

Constitutional Amendment of 1972 provides:

"When any general obligation debt has first been incurred by the delivery of such debt to the purchasers thereof, then and from the date of such delivery, the State and all State institutions, departments and agencies of the State shall be prohibited from entering into any contract (except contracts pertaining to guaranteed revenue debt) with any public agency, public corporation, authority or similar entity if such contract is intended to constitute security for bonds or other obligations issued by any such public agency, public corporation or authority and, from and after the date of such delivery, in the event any contract between the State, or any State institution, department or agency of the State and any public agency, public corporation, authority or similar entity or any revenues from any such contract, is pledged or assigned as security for the repayment of bonds or other obligations, then and in either such event, the appropriation or expenditure of any funds of the State for the payment of obligations under any such contract shall likewise be prohibited; provided, however, all contracts entered into prior to the date of the first delivery of such general obligation debt shall continue to have the benefit of the protection afforded by the provisions of the second paragraph of Paragraph 1 (a) of Section VI, Article VII of this Constitution as fully and completely as though this amendment had not been adopted and for as long as any such contract shall remain in force and effect. Furthermore, nothing in this amendment is intended directly or by implication to have any effect upon any provisions of any such contract establishing lien rights, priorities regarding revenues or otherwise providing protection to the holders of obligations secured by such contracts."

The State of Georgia issued General Obligation Bonds on September 1, 1974. Since that date no Authority bonds have been issued for the payment of which the State of Georgia is obligated and the good faith of the State is pledged. Georgia Education Authority (Schools) bonds which were defeased in fiscal year ended June 30, 1979, are included in grand total of bonds outstanding. See General Comments, page 6 of this report.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUND

YEAR ENDED JUNE 30, 1980

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

CONSTRUCTION FUNDCOMBINED BALANCE SHEET - ALL FUNDSJUNE 30, 1980

<u>ASSETS</u>	<u>GOVERNMENTAL FUND TYPE CAPITAL PROJECTS</u>	<u>GENERAL FIXED ASSETS</u>	<u>TOTAL (Memorandum Only)</u>
<u>CURRENT ASSETS</u>			
Cash in Bank	\$ 11,790.68		\$ 11,790.68
Investments	<u>125,726,880.41</u>		<u>125,726,880.41</u>
	\$ 125,738,671.09		\$ 125,738,671.09
<u>FIXED ASSETS</u>			
Land and Buildings		\$ 539,141,976.90	<u>539,141,976.90</u>
Total Assets	\$ <u>125,738,671.09</u>	\$ <u>539,141,976.90</u>	\$ <u>664,880,647.99</u>
<u>FUND EQUITY</u>			
<u>FUND EQUITY</u>			
Investment in Fixed Assets		\$ 539,141,976.90	\$ 539,141,976.90
Fund Balance Reserved For Capital Projects	\$ <u>125,738,671.09</u>		<u>125,738,671.09</u>
Total Fund Equity	\$ <u>125,738,671.09</u>	\$ <u>539,141,976.90</u>	\$ <u>664,880,647.99</u>

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

GEORGIA STATE FINANCING AND INVESTMENT COMMISSION

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CONSTRUCTION FUND

STATEMENT OF CASH RECEIPTS AND DISBURSEMENTS

YEAR ENDED JUNE 30, 1980

CASH RECEIPTS

INCOME

Interest on Investments		\$	11,013,729.97	
Transfers				
For Advance Retirement of Bonds				
General Obligation Debt Sinking Fund	\$(-)	593,039.62		
Georgia Building Authority	(-)	886,965.54		
Georgia Education Authority (Schools)	(-)	2,411.95		
Georgia Education Authority (University)	(-)	3,946,973.36		
Georgia Highway Authority	(-)	5,278,638.42		
Georgia Ports Authority	(-)	38,142.32		
Jekyll Island State Park Authority	(-)	420,307.05		
	\$(-)	11,166,478.26		
For Operations				
Georgia State Financing and Investment Commission - Budget Fund	(-)	690,000.00	(-) 11,856,478.26	\$(-) 842,748.29
Construction Supplements				
Education, Department of			\$ 19,485.79	
Georgia Building Authority			182,099.87	
Georgia Building Authority (Hospital)			188,608.00	
Georgia Building Authority (Markets)			30,000.00	
Human Resources, Department of			31,895.00	
Offender Rehabilitation, Department of			3,090,500.00	
Regents of the University System of Georgia, Board of			24,991,397.64	28,533,986.30
Net Income Receipts				\$ 27,691,238.01

NON-INCOME

Sale of State of Georgia General Obligation Bonds				64,000,000.00
Net Cash Receipts				\$ 91,691,238.01

BALANCES JULY 1, 1979

Cash	\$	50,145.70		
Investments		116,886,171.88		116,936,317.58
				\$ 208,627,555.59

DISBURSEMENTS

EXPENSE

Regular Operating Expenses			\$ 135,918.90	
Per Diem, Fees and Contracts				
Per Diem and Fees				1,801,161.37
Total Expense				\$ 1,937,080.27

CAPITAL OUTLAY

Capital Outlay Projects				80,951,804.23
Total Disbursements				\$ 82,888,884.50

BALANCES JUNE 30, 1980

Cash	\$	11,790.68		
Investments		125,726,880.41		125,738,671.09
				\$ 208,627,555.59

Note: The audit of the Georgia State Financing and Investment Commission was performed by an Independent Public Accounting Firm.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDSBALANCE SHEETBY SPENDING UNITS

PUBLIC TRUST FUNDSBALANCE SHEETJUNE 30, 1980

<u>STATE UNIT</u>	<u>CASH IN BANKS, U. S. TREASURY AND TIME DEPOSITS</u>		<u>INVESTMENTS</u>
	<u>\$(-)</u>	<u>10,763.20</u>	<u>\$ 16,267,945.00</u>
Administrative Services, Department of			
Education:			
Education, Department of		69,463.66	.00
Public School Employees' Retirement System (*)		.00	55,488,195.64
Regents of the University System of Georgia, Board of		1,281,505.62	.00
Teachers' Retirement System (*)		2,337,595.56	1,730,070,417.54
Employees' Assurance Department, State (*)		.00	41,465,811.85
Employees' Retirement System (*)		.00	602,126,685.02
Judicial System:			
Superior Courts		6,565,331.62	.00
Labor, Department of		480,945,980.86	.00
Legislative Retirement System, Georgia (*)		.00	92,000.00
Secretary of State		1,079,729.13	.00
Subsequent Injury Trust Fund		874,550.33	578,719.31
Trial Judges and Solicitors' Retirement Fund (*)		1,693.20	2,013,437.63
	<u>\$</u>	<u>493,145,086.78</u>	<u>\$ 2,448,103,211.99</u>

(*) Note: Audits being performed by Independent Public Accounting Firms. These audits were not available at the time this report was published. The information shown above was furnished by the Agencies.

The accompanying notes are an integral part of these financial statements.

PUBLIC TRUST FUNDS

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BALANCE SHEETJUNE 30, 1980

<u>ACCOUNTS</u> <u>RECEIVABLE</u>	<u>TOTAL</u> <u>ASSETS</u>	<u>CURRENT</u> <u>LIABILITIES</u>	<u>RESERVED</u> <u>FUND</u> <u>BALANCES</u>	<u>TOTAL</u> <u>LIABILITIES</u> <u>AND RESERVED</u> <u>FUND</u> <u>BALANCES</u>
\$ 184,038.02	\$ 16,441,219.82	\$ 869,063.30	\$ 15,572,156.52	\$ 16,441,219.82
.00	69,463.66	.00	69,463.66	69,463.66
.00	55,488,195.64	512,314.32	54,975,881.32	55,488,195.64
.00	1,281,505.62	.00	1,281,505.62	1,281,505.62
.00	1,732,408,013.10	.00	1,732,408,013.10	1,732,408,013.10
453,852.93	41,919,664.78	.00	41,919,664.78	41,919,664.78
.00	602,126,685.02	6,258,916.13	595,867,768.89	602,126,685.02
.00	6,565,331.62	.00	6,565,331.62	6,565,331.62
2,402,215.55	483,348,196.41	.00	483,348,196.41	483,348,196.41
.00	92,000.00	.00	92,000.00	92,000.00
.00	1,079,729.13	.00	1,079,729.13	1,079,729.13
.00	1,453,269.64	.00	1,453,269.64	1,453,269.64
.00	2,015,130.83	.00	2,015,130.83	2,015,130.83
<u>\$ 3,040,106.50</u>	<u>\$ 2,944,288,405.27</u>	<u>\$ 7,640,293.75</u>	<u>\$ 2,936,648,111.52</u>	<u>\$ 2,944,288,405.27</u>

FEDERAL INCOME TAX

FEDERAL INCOME TAX ACCOUNTS

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STATE UNIT	CASH BALANCE JULY 1, 1979	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS (TO U. S. GOVERNMENT)	CASH BALANCE JUNE 30, 1980
Administrative Services, Department of		\$ 2,530,650.65	\$ 2,530,650.65	
Agriculture, Department of		1,668,146.35	1,668,146.35	
Audits, Department of		469,170.87	469,170.87	
Banking and Finance, Department of		274,077.82	274,077.82	
Community Affairs, Department of		386,165.46	386,165.46	
Comptroller General		482,826.05	482,826.05	
Conservation:				
Forestry Commission, Georgia		1,363,250.74	1,363,250.74	
Natural Resources, Department of		3,166,601.38	3,166,601.38	
Soil and Water Conservation Committee, State		53,864.83	53,864.83	
Defense, Department of		346,941.13	346,941.13	
Education:				
Education, Department of		3,248,226.62	3,248,226.62	
Regents of the University System of Georgia,				
Board of		394,718.81	394,718.81	
Scholarship Commission, Georgia State		129,033.20	129,033.20	
Teachers' Retirement System - Expense Fund		158,891.07	158,891.07	
Employees' Retirement System - Administrative				
Expense Fund		64,563.49	64,563.49	
Financing and Investment Commission, Georgia State	\$ 3,815.20	95,368.94	99,184.14	
Franchise Practices Commission, Georgia		2,313.29	2,313.29	
General Assembly of Georgia		715,807.92	715,807.92	
Governor, Office of the:				
Governor's Office		168,163.36	168,163.36	
Planning and Budget, Office of		571,384.33	571,384.33	
Highway Safety, Office of		43,150.30	43,150.30	
Human Resources, Department of		28,838,090.75	28,838,090.75	
Industry and Trade, Department of		348,764.84	348,764.84	
Investigation, Georgia Bureau of		1,062,532.09	1,062,532.09	
Judicial System:				
Supreme Court		273,969.63	273,969.63	
Court of Appeals		302,578.02	302,550.85	\$ 27.17
Superior Courts		1,979,993.66	1,979,993.66	
Administrative Office of the Courts		121,959.90	121,959.90	
Indigent Defense Council, Georgia		16,445.90	16,445.90	
Judicial Qualifications Commission		1,352.50	1,352.50	
Labor, Department of	27,045.50	7,987,719.50	8,014,765.00	
Law, Department of		439,357.72	439,357.72	
Medical Assistance, Department of		561,785.76	561,785.76	
Offender Rehabilitation, Department of		6,442,734.77	6,443,093.87	(-) 359.10
Personnel Board, State - Merit System of				
Personnel Administration		360,923.55	360,923.55	
Public Safety, Department of		3,210,559.16	3,210,559.16	
Public Service Commission	(-) 12.91	315,552.99	315,540.08	
Revenue, Department of		2,183,495.07	2,183,495.07	
Secretary of State	29,251.95	806,700.36	802,757.69	33,194.62
Subsequent Injury Trust Fund		9,106.78	9,106.78	
Transportation, Department of	297,444.43	11,882,380.85	11,840,663.71	339,161.57
Veterans Service, State Department of		303,376.43	303,376.43	
Warm Springs Memorial Commission,				
Franklin D. Roosevelt	1,104.70	15,286.50	16,399.20	(-) 8.00
Workers' Compensation, State Board of		377,433.16	377,433.16	
	\$ 358,648.87	\$ 84,175,416.50	\$ 84,162,049.11	\$ 372,016.26

The accompanying notes are an integral part of these financial statements.

STATE INCOME TAX

STATE INCOME TAX ACCOUNTS

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STATE UNIT	CASH BALANCE JULY 1, 1979	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1980
Administrative Services, Department of		\$ 554,979.90	\$ 554,979.90	
Agriculture, Department of		381,435.33	381,435.33	
Audits, Department of	\$ 3,930.40	103,353.17	107,283.57	
Banking and Finance, Department of	2,152.40	57,995.60	60,148.00	
Community Affairs, Department of	2,905.83	84,566.83	87,472.66	
Comptroller General		107,362.57	107,362.57	
Conservation:				
Forestry Commission, Georgia		288,944.60	288,944.60	
Natural Resources, Department of	26,168.85	684,534.38	710,606.84	\$ 96.39
Soil and Water Conservation Committee, State		11,252.89	11,252.89	
Defense, Department of		71,017.24	71,017.24	
Education:				
Education, Department of		719,107.73	719,107.73	
Regents of the University System of Georgia,				
Board of		75,911.57	75,911.57	
Scholarship Commission, Georgia State	1,111.95	30,613.59	28,855.73	2,869.81
Teachers' Retirement System - Expense Fund		33,452.61	33,452.61	
Employees' Retirement System - Administrative				
Expense Fund	549.51	14,720.51	15,270.02	
Financing and Investment Commission, Georgia State	755.15	19,876.21	20,631.36	
Franchise Practices Commission, Georgia		589.24	589.24	
General Assembly of Georgia		154,403.21	154,403.21	
Governor, Office of the:				
Governor's Office	1,424.30	38,052.94	39,477.24	
Planning and Budget, Office of	4,282.60	121,273.60	125,556.20	
Highway Safety, Office of	443.83	9,428.25	9,872.08	
Human Resources, Department of	.59	6,002,943.57	5,217,484.49	785,459.67
Industry and Trade, Department of		78,287.90	78,287.90	
Investigation, Georgia Bureau of		243,083.35	243,083.35	
Judicial System:				
Supreme Court	11,690.02	50,871.97	62,561.99	
Court of Appeals		66,600.45	66,600.45	
Superior Courts	471.98	416,261.55	416,733.53	
Administrative Office of the Courts		24,279.43	24,279.43	
Indigent Defense Council, Georgia		3,435.26	3,435.26	
Judicial Qualifications Commission		1,814.84	1,814.84	
Labor, Department of	40,544.76	1,636,730.26	1,677,330.52	(-) 55.50
Law, Department of		95,948.24	95,948.24	
Medical Assistance, Department of		116,097.03	116,097.03	
Offender Rehabilitation, Department of		1,367,632.88	1,246,775.88	120,857.00
Personnel Board, State - Merit System of				
Personnel Administration		82,216.47	82,216.47	
Public Safety, Department of		740,640.53	740,640.53	
Public Service Commission	2,609.06	69,539.04	72,148.10	
Revenue, Department of		447,108.25	447,108.25	
Secretary of State	6,014.08	167,254.11	159,487.78	13,780.41
Subsequent Injury Trust Fund		1,807.30	1,807.30	
Transportation, Department of	68,484.10	2,730,752.32	2,567,141.25	232,095.17
Veterans Service, State Department of		71,697.73	71,697.73	
Warm Springs Memorial Commission,				
Franklin D. Roosevelt	622.33	3,094.77	3,717.10	
Workers' Compensation, State Board of		76,627.77	76,627.77	
	<u>\$ 174,161.74</u>	<u>\$ 18,057,596.99</u>	<u>\$ 17,076,655.78</u>	<u>\$ 1,159,102.95</u>

The accompanying notes are an integral part of these financial statements.

RETIREMENT AND INSURANCE CONTRIBUTIONS

EMPLOYEES' CONTRIBUTIONS TO TEACHERS'RETIREMENT SYSTEM

<u>STATE UNIT</u>	<u>CASH BALANCE</u> <u>JULY 1, 1979</u>	<u>CASH RECEIPTS</u> <u>(WITHHOLDINGS)</u>	<u>DISBURSEMENTS</u>	<u>CASH BALANCE</u> <u>JUNE 30, 1980</u>
Education: Education, Department of Regents of the University System of Georgia, Board of	\$.00	\$ 1,179.36	\$ 1,179.36	\$.00
		<u>114,048.42</u>	<u>114,048.42</u>	
	\$ <u>.00</u>	\$ <u>115,227.78</u>	\$ <u>115,227.78</u>	\$ <u>.00</u>

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO EMPLOYEES'

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RETIREMENT SYSTEM

STATE UNIT	CASH BALANCE JULY 1, 1979	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1980
Administrative Services, Department of		\$ 751,097.40	\$ 751,097.40	
Agriculture, Department of		558,429.95	558,429.95	
Audits, Department of		2,144.16	2,144.16	
Banking and Finance, Department of		77,381.04	77,381.04	
Community Affairs, Department of		106,272.79	106,272.79	
Comptroller General		153,059.22	153,059.22	
Conservation:				
Forestry Commission, Georgia		492,885.21	492,885.21	
Natural Resources, Department of		936,564.91	936,564.91	
Soil and Water Conservation Committee, State		16,711.54	16,711.54	
Defense, Department of		103,198.40	103,198.40	
Education:				
Education, Department of		996,482.73	996,482.73	
Scholarship Commission, Georgia State		37,129.26	37,129.26	
Teachers' Retirement System - Expense Fund		42,911.88	42,911.88	
Employees' Retirement System - Administrative				
Expense Fund		15,721.83	15,721.83	
Financing and Investment Commission, Georgia State	\$ 2,021.15	27,636.19	29,657.34	
Franchise Practices Commission, Georgia		642.54	642.54	
General Assembly of Georgia		662,138.10	662,138.10	
Governor, Office of the:				
Governor's Office		47,688.17	47,688.17	
Planning and Budget, Office of		155,178.32	155,178.32	
Highway Safety, Office of		12,800.92	12,800.92	
Human Resources, Department of		9,347,993.59	9,347,993.59	
Industry and Trade, Department of		108,505.80	108,505.80	
Investigation, Georgia Bureau of		298,661.00	298,661.00	
Judicial System:				
Supreme Court	5,290.27	69,585.03	68,808.25	\$ 6,067.05
Court of Appeals		79,356.39	79,356.39	
Superior Courts		564,392.34	564,392.34	
Labor, Department of	.02	1,595,590.37	1,595,590.39	
Law, Department of		114,882.93	114,882.93	
Medical Assistance, Department of		171,074.12	171,074.12	
Offender Rehabilitation, Department of		2,217,670.62	2,025,537.23	192,133.39
Personnel Board, State - Merit System of				
Personnel Administration		103,665.31	103,665.31	
Public Safety, Department of	49.16	1,030,353.59	1,030,402.75	
Public Service Commission		86,404.49	86,404.49	
Revenue, Department of		650,243.10	650,243.10	
Secretary of State	17,139.13	240,886.81	239,190.43	18,835.51
Subsequent Injury Trust Fund		2,861.70	2,861.70	
Transportation, Department of	163,178.93	4,177,688.56	4,166,095.21	174,772.28
Veterans Service, State Department of		94,191.57	94,191.57	
Warm Springs Memorial Commission,				
Franklin D. Roosevelt	388.32	5,026.84	5,415.16	
Workers' Compensation, State Board of		99,151.77	99,151.77	
	<u>\$ 188,066.98</u>	<u>\$ 26,254,260.49</u>	<u>\$ 26,050,519.24</u>	<u>\$ 191,808.23</u>

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO

SOCIAL SECURITY

STATE UNIT	CASH BALANCE JULY 1, 1979	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1980
Administrative Services, Department of		\$ 925,644.09	\$ 925,644.09	
Agriculture, Department of	\$ (-) 69.31	707,784.78	708,039.43	\$ (-) 323.96
Audits, Department of		150,561.30	150,561.30	
Banking and Finance, Department of		91,499.07	91,499.07	
Community Affairs, Department of	27,460.40	126,324.55	153,784.95	
Comptroller General	3.41	186,392.67	186,396.04	.04
Conservation:				
Forestry Commission, Georgia		609,865.64	609,865.64	
Natural Resources, Department of		1,154,178.42	1,154,178.42	
Soil and Water Conservation Committee, State		20,808.61	15,771.37	5,037.24
Defense, Department of		128,120.20	128,120.20	
Education:				
Education, Department of		1,223,379.29	1,223,379.29	
Regents of the University System of Georgia,				
Board of		92,163.29	92,163.29	
Scholarship Commission, Georgia State		45,389.30	45,389.30	
Teachers' Retirement System - Expense Fund		49,203.65	49,203.65	
Employees' Retirement System - Administrative				
Expense Fund	4,672.57	19,516.83	24,189.40	
Financing and Investment Commission, Georgia State	6,719.68	24,716.84	31,436.52	
Franchise Practices Commission, Georgia		940.18	940.18	
General Assembly of Georgia		509,522.22	509,522.22	
Governor, Office of the:				
Governor's Office		52,910.77	52,910.77	
Planning and Budget, Office of		177,941.44	177,941.44	
Highway Safety, Office of		14,292.81	14,292.81	
Human Resources, Department of	447,424.53	11,609,383.54	8,498,558.51	3,558,249.56
Industry and Trade, Department of		132,850.32	132,850.32	
Investigation, Georgia Bureau of		359,760.00	359,760.00	
Judicial System:				
Supreme Court	16,313.68	57,547.35	67,545.10	6,315.93
Court of Appeals		69,217.65	46,804.38	22,413.27
Superior Courts		237,587.29	237,587.29	
Labor, Department of	48,165.21	2,186,374.03	2,234,637.77	(-) 98.53
Law, Department of		124,973.75	125,065.53	(-) 91.78
Medical Assistance, Department of		213,821.03	213,821.03	
Offender Rehabilitation, Department of	620,516.47	2,819,763.81	3,195,873.36	244,406.92
Personnel Board, State - Merit System of				
Personnel Administration		126,295.44	126,295.44	
Public Safety, Department of		1,256,947.45	1,148,227.00	108,720.45
Public Service Commission	(-) 9.11	98,888.94	98,888.94	(-) 9.11
Revenue, Department of		814,497.49	814,497.49	
Secretary of State	67,308.57	286,475.47	329,861.77	23,922.27
Subsequent Injury Trust Fund		3,266.27	3,266.27	
Transportation, Department of		5,113,950.06	5,113,950.06	
Veterans Service, State Department of		120,210.19	120,210.19	
Warm Springs Memorial Commission,				
Franklin D. Roosevelt	2,136.73	9,128.99	11,265.72	
Workers' Compensation, State Board of		109,331.54	109,331.54	
	\$ 1,240,642.83	\$ 32,061,426.56	\$ 29,333,527.09	\$ 3,968,542.30

The accompanying notes are an integral part of these financial statements.

EMPLOYEES' CONTRIBUTIONS TO EMPLOYEES'

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HEALTH INSURANCE

<u>STATE UNIT</u>	<u>CASH BALANCE JULY 1, 1979</u>	<u>CASH RECEIPTS (WITHHOLDINGS)</u>	<u>DISBURSEMENTS</u>	<u>CASH BALANCE JUNE 30, 1980</u>
Administrative Services, Department of		\$ 181,493.54	\$ 181,493.54	
Agriculture, Department of		188,039.06	188,039.06	
Audits, Department of		26,302.23	26,302.23	
Banking and Finance, Department of		15,580.92	15,580.92	
Community Affairs, Department of		21,065.97	21,065.97	
Comptroller General		43,729.56	43,729.56	
Conservation:				
Forestry Commission, Georgia		355,603.79	355,603.79	
Natural Resources, Department of		263,544.24	263,544.24	
Soil and Water Conservation Committee, State		2,499.90	2,492.64	\$ 7.26
Defense, Department of		33,093.55	33,093.55	
Education:				
Education, Department of	\$ 3,896.52	259,692.43	259,185.79	4,403.16
Regents of the University System of Georgia,				
Board of		36,698.53	36,698.53	
Scholarship Commission, Georgia State		8,845.11	8,845.11	
Teachers' Retirement System - Expense Fund		8,573.88	8,573.88	
Employees' Retirement System - Administrative				
Expense Fund		4,602.21	4,602.21	
Financing and Investment Commission, Georgia State	341.58	4,278.12	4,619.70	
Franchise Practices Commission, Georgia		135.00	135.00	
General Assembly of Georgia		260,380.14	260,380.14	
Governor, Office of the:				
Governor's Office		8,582.84	8,582.84	
Planning and Budget, Office of		29,764.44	29,764.44	
Highway Safety, Office of		2,764.90	2,764.90	
Human Resources, Department of	(-) 63.26	2,754,487.21	2,754,335.96	87.99
Industry and Trade, Department of		26,124.19	26,124.19	
Investigation, Georgia Bureau of		76,835.36	76,835.36	
Judicial System:				
Supreme Court	592.14	8,605.50	8,496.48	701.16
Court of Appeals		10,438.74	10,438.74	
Superior Courts		85,493.35	85,493.35	
Administrative Office of the Courts		7,489.32	7,489.32	
Labor, Department of		793,330.61	793,313.81	16.80
Law, Department of		19,269.05	19,269.05	
Medical Assistance, Department of		39,733.58	39,738.89	(-) 5.31
Offender Rehabilitation, Department of		732,532.44	732,532.44	
Personnel Board, State - Merit System of				
Personnel Administration		22,151.67	22,151.67	
Public Safety, Department of		298,618.14	298,618.14	
Public Service Commission		20,032.22	20,032.22	
Revenue, Department of		178,372.97	178,372.97	
Secretary of State	4,127.82	56,091.67	55,558.02	4,661.47
Subsequent Injury Trust Fund		547.26	547.26	
Transportation, Department of		1,505,952.24	1,505,952.24	
Veterans Service, State Department of		28,539.86	28,539.86	
Warm Springs Memorial Commission,				
Franklin D. Roosevelt		2,424.42	2,424.42	
Workers' Compensation, State Board of		21,002.51	21,002.51	
	\$ 8,894.80	\$ 8,451,342.67	\$ 8,450,364.94	\$ 9,872.53

The accompanying notes are an integral part of these financial statements.

OTHER PRIVATE TRUST FUNDS

OTHER PRIVATE TRUST FUNDS

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STATE UNIT	CASH BALANCE JULY 1, 1979	CASH RECEIPTS (WITHHOLDINGS)	DISBURSEMENTS	CASH BALANCE JUNE 30, 1980
Administrative Services, Department of	\$ 90,787,118.13	\$ 291,575,441.39	\$ 317,295,656.26	\$ 65,066,903.26
Agriculture, Department of	148,402.35	1,006,253.52	1,143,777.93	10,877.94
Audits, Department of	27.50	100,318.11	100,345.61	
Banking and Finance, Department of	3,889.25	66,821.96	66,169.44	4,541.77
Community Affairs, Department of	1,405.24	129,430.84	125,848.14	4,987.94
Comptroller General	11,476.75	9,471,425.53	6,909,487.37	2,573,414.91
Conservation:				
Forestry Commission, Georgia	4,436.00	1,588,381.59	1,586,286.12	6,531.47
Natural Resources, Department of	92,281.08	908,746.41	874,413.01	126,614.48
Soil and Water Conservation				
Committee, State		3,814.00	3,814.00	
Defense, Department of		79,980.22	79,980.22	
Education:				
Education, Department of	96,640.22	2,582,598.87	2,571,389.21	107,849.88
Regents of the University System of				
Georgia, Board of	8,045,538.18	11,120,750.22	11,778,276.28	7,388,012.12
Scholarship Commission, Georgia State		32,469.95	32,115.15	354.80
Teachers' Retirement System -				
Expense Fund		42,461.88	42,461.88	
Employees' Retirement System - Administrative				
Expense Fund	300,672.80	29,519,422.82	26,595.36	29,793,500.26
Financing and Investment Commission,				
Georgia State	42.02	279.84	321.86	
Franchise Practices Commission, Georgia		275.00	275.00	
General Assembly of Georgia		225,133.78	225,133.78	
Governor, Office of the:				
Governor's Office	606.34	41,484.12	41,527.01	563.45
Planning and Budget, Office of		112,841.33	112,841.33	
Highway Safety, Office of	99,880.82	4,761,297.34	4,829,339.10	31,839.06
Human Resources, Department of	3,929,251.76	29,494,806.57	28,962,543.60	4,461,514.73
Industry and Trade, Department of	67.50	79,047.84	79,075.34	35.00
Investigation, Georgia Bureau of	2,985.11	415,948.40	415,276.01	3,657.50
Judicial System:				
Supreme Court	188,079.61	171,427.61	172,634.10	186,873.12
Court of Appeals	8.56	24,513.78	24,522.34	
Superior Courts		676.28	676.28	
Administrative Office of the Courts	1,176.00	23,461.66	24,637.66	
Court Reporting of the Judicial				
Council, Board of	15,259.17	19,277.50	10,812.81	23,723.86
Justice Courts Training Council, Georgia		17,160.00	9,893.71	7,266.29
Labor, Department of	5,972.01	2,480,533.69	2,479,776.33	6,729.37
Law, Department of	93.89	448,247.04	448,340.93	
Medical Assistance, Department of		185,259.38	185,202.06	57.32
Offender Rehabilitation, Department of	205,142.91	3,340,297.86	3,252,266.69	293,174.08
Personnel Board, State - Merit System				
of Personnel Administration	340.95	1,077,396.92	1,081,117.41	(-) 3,379.54
Public Safety, Department of	107,087.03	1,512,352.66	1,498,927.27	120,512.42
Public Service Commission	60.00	90,131.35	90,191.35	
Revenue, Department of	2,676,614.01	439,514,554.49	439,565,061.75	2,626,106.75
Secretary of State	9,415.42	251,664.75	249,820.70	11,259.47
Transportation, Department of	604,493.51	9,955,524.00	9,885,726.68	674,290.83
Veterans Service, State Department of	219.18	102,500.17	102,688.10	31.25
Warm Springs Memorial Commission,				
Franklin D. Roosevelt	887.05	9,641.17	10,528.22	
Workers' Compensation, State Board of		115,774.15	115,774.15	
	<u>\$ 107,339,565.35</u>	<u>\$ 842,699,825.99</u>	<u>\$ 836,511,547.55</u>	<u>\$ 113,527,643.79</u>

The accompanying notes are an integral part of these financial statements.

STATE UNITS
COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSADMINISTRATIVE SERVICES, DEPARTMENT OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Administrative Services, as presented on page 18 of unit report, provided for expenditures totaling \$77,507,916.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 26,789,301.00	\$ 26,689,301.00	\$ (-) 100,000.00
Federal Funds	.00	66,359.75	66,359.75
Other Revenues Retained	<u>50,611,815.00</u>	<u>49,363,094.51</u>	<u>(-) 1,248,720.49</u>
	\$ 77,401,116.00	\$ 76,118,755.26	\$ (-) 1,282,360.74
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	<u>106,800.00</u>	<u>701,561.74</u>	<u>594,761.74</u>
	<u>\$ 77,507,916.00</u>	<u>\$ 76,820,317.00</u>	<u>\$ (-) 687,599.00</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 18,902,941.00	\$ 18,751,913.51	\$ (-) 151,027.49
Regular Operating Expenses	4,716,186.00	4,671,141.03	(-) 45,044.97
Travel	126,646.00	117,069.52	(-) 9,576.48
Motor Vehicle Equipment Purchases	338,116.00	332,166.04	(-) 5,949.96
Publications and Printing	167,377.00	159,984.53	(-) 7,392.47
Equipment Purchases	555,870.00	501,061.08	(-) 54,808.92
Computer Charges	5,154,610.00	4,849,382.20	(-) 305,227.80
Real Estate Rentals	1,433,223.00	1,367,104.42	(-) 66,118.58
Telecommunications	380,621.00	356,837.94	(-) 23,783.06
Per Diem, Fees and Contracts	2,304,385.00	1,926,489.28	(-) 377,895.72
Rents and Maintenance Expense	9,638,047.00	8,851,792.30	(-) 786,254.70
Utilities	23,500.00	21,695.82	(-) 1,804.18
Workers' Compensation	2,500,000.00	2,500,000.00	.00
Payments to Department of Administrative Services Fiscal Administration	2,243,396.00	2,243,396.00	.00
Direct Payments to Georgia Building Authority for Operations	1,550,000.00	1,550,000.00	.00
Direct Payments to Georgia Building Authority for Authority Lease Rentals	850,000.00	850,000.00	.00
Telephone Billings	19,648,679.00	19,641,841.05	(-) 6,837.95
Materials for Resale	5,131,459.00	5,091,576.56	(-) 39,882.44
Public Safety Officers Indemnity Fund	442,860.00	442,860.00	.00
Unemployment Compensation Reserve	<u>1,400,000.00</u>	<u>1,300,767.28</u>	<u>(-) 99,232.72</u>
	<u>\$ 77,507,916.00</u>	<u>\$ 75,527,078.56</u>	<u>\$ (-) 1,980,837.44</u>
Excess of Funds Available over Expenditures		<u>\$ 1,293,238.44</u>	<u>\$ 1,293,238.44</u>

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

AGRICULTURE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Agriculture, as presented on page 20 of unit report, provided for expenditures totaling \$23,222,837.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 20,006,667.00	\$ 19,944,417.00	\$(-) 62,250.00
Federal Funds	2,476,511.00	2,607,591.10	131,080.10
Other Revenues Retained	739,659.00	790,569.92	50,910.92
	\$ 23,222,837.00	\$ 23,342,578.02	\$ 119,741.02
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	44,435.24	44,435.24
	\$ 23,222,837.00	\$ 23,387,013.26	\$ 164,176.26
<u>EXPENDITURES</u>			
Personal Services	\$ 14,360,768.00	\$ 14,341,439.56	\$(-) 19,328.44
Regular Operating Expenses	2,134,387.00	2,063,441.85	(-) 70,945.15
Travel	782,972.00	773,939.63	(-) 9,032.37
Motor Vehicle Equipment Purchases	259,669.00	258,045.20	(-) 1,623.80
Publications and Printing	406,150.00	395,813.10	(-) 10,336.90
Equipment Purchases	109,860.00	109,664.57	(-) 195.43
Computer Charges	294,413.00	292,214.63	(-) 2,198.37
Real Estate Rentals	489,096.00	489,096.00	.00
Telecommunications	271,132.00	251,274.31	(-) 19,857.69
Per Diem, Fees and Contracts	205,525.00	202,639.23	(-) 2,885.77
Capital Outlay	180,000.00	179,889.00	(-) 111.00
Market Bulletin Postage	302,000.00	302,000.00	.00
Athens Veterinary Laboratory Contract	313,937.00	313,937.00	.00
Tifton Veterinary Laboratory Contract	530,670.00	530,070.00	.00
Poultry Veterinary Diagnostic Laboratories in Canton, Dalton, Douglas, Oakwood, Royston, Statesboro and Tifton	803,000.00	803,000.00	.00
Veterinary Fees	500,000.00	477,806.00	(-) 22,194.00
Research Contract with Georgia Institute of Technology	165,000.00	165,000.00	.00
Contract with University of Georgia to Study Avian Disease	211,358.00	211,358.00	.00
Indemnities	35,000.00	34,899.65	(-) 100.35
Advertising Contract	35,000.00	35,000.00	.00
Direct Payments to Georgia Agrirama Development Authority for Operations	233,500.00	233,500.00	.00
Repairs to Major and Minor Markets	600,000.00	599,949.36	(-) 50.64
	\$ 23,222,837.00	\$ 23,063,977.09	\$(-) 158,859.91
Excess of Funds Available over Expenditures		\$ 323,036.17	\$ 323,036.17

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSAUDITS, DEPARTMENT OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Audits, as presented on page 13 of unit report, provided for expenditures totaling \$3,765,732.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ <u>3,765,732.00</u>	\$ <u>3,765,732.00</u>	\$ <u>.00</u>
<u>EXPENDITURES</u>			
Personal Services and Operations	\$ <u>3,765,732.00</u>	\$ <u>3,735,974.04</u>	\$ (-) <u>29,757.96</u>
Excess of Funds Available over Expenditures		\$ <u>29,757.96</u>	\$ <u>29,757.96</u>

BANKING AND FINANCE, DEPARTMENT OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Banking and Finance, as presented on page 16 of unit report, provided for expenditures totaling \$2,417,613.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ <u>2,417,613.00</u>	\$ <u>2,407,939.00</u>	\$ (-) <u>9,674.00</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 1,869,431.00	\$ 1,855,593.66	\$ (-) 13,837.34
Regular Operating Expenses	66,394.00	55,130.52	(-) 11,263.48
Travel	283,708.00	278,202.09	(-) 5,505.91
Motor Vehicle Equipment Purchases	86,500.00	84,091.00	(-) 2,409.00
Publications and Printing	9,136.00	8,218.88	(-) 917.12
Equipment Purchases	12,915.00	12,904.93	(-) 10.07
Computer Charges	11,950.00	11,151.53	(-) 798.47
Real Estate Rentals	57,700.00	55,673.00	(-) 2,027.00
Telecommunications	18,329.00	16,930.87	(-) 1,398.13
Per Diem, Fees and Contracts	<u>1,500.00</u>	<u>650.50</u>	(-) <u>849.50</u>
	\$ <u>2,417,613.00</u>	\$ <u>2,378,546.98</u>	\$ (-) <u>39,066.02</u>
Excess of Funds Available over Expenditures		\$ <u>29,392.02</u>	\$ <u>29,392.02</u>

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

COMMUNITY AFFAIRS, DEPARTMENT OF
"A" COMMUNITY AFFAIRS, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Community Affairs, "A" Budget, as presented on page 26 of unit report, provided for expenditures totaling \$6,828,842.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 4,212,432.00	\$ 4,189,889.00	\$ (-) 22,543.00
Federal Funds	2,562,107.00	2,352,041.82	(-) 210,065.18
Other Revenues Retained	16,310.00	19,212.64	2,902.64
	\$ 6,790,849.00	\$ 6,561,143.46	\$ (-) 229,705.54
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	37,993.00	37,993.41	.41
	\$ 6,828,842.00	\$ 6,599,136.87	\$ (-) 229,705.13
<u>EXPENDITURES</u>			
Personal Services	\$ 2,200,672.00	\$ 2,085,637.19	\$ (-) 115,034.81
Regular Operating Expenses	111,580.00	99,530.70	(-) 12,049.30
Travel	137,450.00	128,751.16	(-) 8,698.84
Motor Vehicle Equipment Purchases	5,600.00	5,289.00	(-) 311.00
Publications and Printing	52,095.00	45,251.02	(-) 6,843.98
Equipment Purchases	37,745.00	34,777.52	(-) 2,967.48
Computer Charges	5,669.00	3,741.47	(-) 1,927.53
Real Estate Rentals	104,512.00	104,463.10	(-) 48.90
Telecommunications	76,091.00	69,637.66	(-) 6,453.34
Per Diem, Fees and Contracts	1,405,213.00	1,311,611.25	(-) 93,601.75
Capital Felony Expenses	50,000.00	42,710.55	(-) 7,289.45
Grants to Area Planning and Development Commissions	1,350,060.00	1,350,000.00	.00
HUD 701 Planning Grants	767,215.00	767,215.00	.00
Local Assistance Grants	525,000.00	525,000.00	.00
	\$ 6,828,842.00	\$ 6,573,615.62	\$ (-) 255,226.38
Excess of Funds Available over Expenditures		\$ 25,521.25	\$ 25,521.25

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

COMMUNITY AFFAIRS, DEPARTMENT OF
"C" CRIME COMMISSION, STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Crime Commission of the Department of Community Affairs, "C" Budget, as presented on page 28 of unit report, provided for expenditures totaling \$16,441,554.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 560,555.00	\$ 545,452.00	\$ (-) 15,103.00
Federal Funds	7,411,419.00	7,208,053.24	(-) 203,365.76
	\$ 7,971,974.00	\$ 7,753,505.24	\$ (-) 218,468.76
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	8,469,580.00	7,977,916.66	(-) 491,663.34
	\$ 16,441,554.00	\$ 15,731,421.90	\$ (-) 710,132.10
<u>EXPENDITURES</u>			
Personal Services	\$ 654,548.00	\$ 591,210.68	\$ (-) 63,337.32
Regular Operating Expenses	33,779.00	30,005.02	(-) 3,773.98
Travel	21,835.00	18,257.45	(-) 3,577.55
Motor Vehicle Equipment Purchases	10,600.00	10,429.86	(-) 170.14
Publications and Printing	20,900.00	19,881.02	(-) 1,018.98
Equipment Purchases	500.00	495.00	(-) 5.00
Computer Charges	50,075.00	7,455.47	(-) 42,619.53
Real Estate Rentals	40,109.00	38,578.56	(-) 1,530.44
Telecommunications	18,380.00	16,609.48	(-) 1,770.52
Per Diem, Fees and Contracts	42,024.00	19,958.42	(-) 22,065.58
LEAA Action Local	2,984,310.00	16,000.00	(-) 2,968,310.00
LEAA Action State	1,752,690.00	1,685,886.00	(-) 66,804.00
LEAA Planning	622,400.00	596,814.73	(-) 25,585.27
LEAA Juvenile Justice	1,533,000.00	500,000.00	(-) 1,033,000.00
LEAA State Buy In - Carry Forward	545,909.00	302,996.69	(-) 242,912.31
LEAA Action Carry Forward	5,372,450.00	3,778,306.03	(-) 1,594,143.97
LEAA Juvenile Justice Carry Forward	1,706,455.00	1,326,240.72	(-) 380,214.28
LEAA Discretionary	650,000.00	1,209,978.00	559,978.00
LEAA Discretionary Carry Forward	381,590.00	381,590.00	.00
	\$ 16,441,554.00	\$ 10,550,693.13	\$ (-) 5,890,860.87
Excess of Funds Available over Expenditures		\$ 5,180,728.77	\$ 5,180,728.77

The above comparison indicates that LEAA Discretionary was overspent in the amount of \$559,978.00. This overexpenditure is in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSCOMPTROLLER GENERALCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Comptroller General, as presented in unit report, provided for expenditures totaling \$4,644,200.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 4,176,181.00	\$ 4,176,181.00	\$.00
Federal Funds	465,357.00	448,778.96	(-) 16,578.04
Other Revenues Retained	2,662.00	1,185.60	(-) 1,476.40
	\$ 4,644,200.00	\$ 4,626,145.56	\$ (-) 18,054.44
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	9,295.70	9,295.70
	\$ 4,644,200.00	\$ 4,635,441.26	\$ (-) 8,758.74
<u>EXPENDITURES</u>			
Personal Services	\$ 3,750,878.00	\$ 3,747,100.03	\$ (-) 3,777.97
Regular Operating Expenses	295,441.00	287,507.50	(-) 7,933.50
Travel	175,730.00	169,115.71	(-) 6,614.29
Motor Vehicle Equipment Purchases	103,700.00	103,324.72	(-) 375.28
Publications and Printing	56,706.00	54,694.57	(-) 2,011.43
Equipment Purchases	16,663.00	17,433.23	770.23
Computer Charges	69,400.00	59,321.67	(-) 10,078.33
Real Estate Rentals	73,489.00	73,488.00	(-) 1.00
Telecommunications	95,193.00	93,122.15	(-) 2,070.85
Per Diem, Fees and Contracts	7,000.00	5,166.70	(-) 1,833.30
	\$ 4,644,200.00	\$ 4,610,274.28	\$ (-) 33,925.72
Excess of Funds Available over Expenditures		\$ 25,166.98	\$ 25,166.98

The above comparison indicates that Equipment Purchases were overspent in the amount of \$770.23. This overexpenditure is in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSCONSERVATION:FORESTRY COMMISSION, GEORGIACOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Forestry Commission, as presented on page 14 of unit report, provided for expenditures totaling \$19,792,213.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 15,271,590.00	\$ 15,210,790.00	\$(-) 60,800.00
Federal Funds	1,891,777.00	1,916,763.13	24,986.13
Other Revenues Retained	2,628,846.00	2,665,283.97	36,437.97
	<u>\$ 19,792,213.00</u>	<u>\$ 19,792,837.10</u>	<u>\$ 624.10</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 12,630,672.00	\$ 12,603,889.66	\$(-) 26,782.34
Regular Operating Expenses	3,145,468.00	3,138,114.54	(-) 7,353.46
Travel	100,900.00	83,167.55	(-) 17,732.45
Motor Vehicle Equipment Purchases	704,830.00	703,401.89	(-) 1,428.11
Publications and Printing	68,003.00	66,838.41	(-) 1,164.59
Equipment Purchases	1,134,180.00	1,133,495.91	(-) 684.09
Computer Charges	107,167.00	102,660.84	(-) 4,506.16
Real Estate Rentals	12,651.00	12,270.00	(-) 381.00
Telecommunications	406,511.00	380,891.65	(-) 25,619.35
Per Diem, Fees and Contracts	213,462.00	202,435.43	(-) 11,026.57
Capital Outlay	180,500.00	180,435.98	(-) 64.02
Contractual Research	392,000.00	390,350.00	(-) 1,650.00
Ware County Grant	60,000.00	60,000.00	.00
Wood Energy Program	635,869.00	635,819.07	(-) 49.93
	<u>\$ 19,792,213.00</u>	<u>\$ 19,693,770.93</u>	<u>\$(-) 98,442.07</u>
Excess of Funds Available over Expenditures		<u>\$ 99,066.17</u>	<u>\$ 99,066.17</u>

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSCONSERVATION:
NATURAL RESOURCES, DEPARTMENT OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Natural Resources, as presented on page 34 of unit report, provided for expenditures totaling \$73,766,551.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 46,100,334.00	\$ 45,880,334.00	\$ (-) 220,000.00
Federal Funds	23,471,171.00	16,312,198.33	(-) 7,158,972.67
Other Revenues Retained	4,154,674.00	4,245,203.35	90,529.35
	\$ 73,726,179.00	\$ 66,437,735.68	\$ (-) 7,288,443.32
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	40,372.00	456,826.74	416,454.74
	\$ 73,766,551.00	\$ 66,894,562.42	\$ (-) 6,871,988.58
<u>EXPENDITURES</u>			
Personal Services	\$ 25,358,219.00	\$ 25,078,721.41	\$ (-) 279,497.59
Regular Operating Expenses	6,980,999.00	6,630,916.82	(-) 350,082.18
Travel	614,285.00	530,156.18	(-) 84,128.82
Motor Vehicle Equipment Purchases	1,268,328.00	1,240,220.38	(-) 28,107.62
Publications and Printing	508,785.00	458,428.61	(-) 50,356.39
Equipment Purchases	1,317,898.00	1,200,791.15	(-) 117,106.85
Computer Charges	542,139.00	463,878.10	(-) 78,260.90
Real Estate Rentals	714,680.00	707,758.05	(-) 6,921.95
Telecommunications	647,961.00	600,529.70	(-) 47,431.30
Per Diem, Fees and Contracts	1,870,700.00	1,800,923.79	(-) 69,776.21
Capital Outlay	1,050,169.00	959,870.83	(-) 90,298.17
Authority Lease Rentals	2,533,000.00	2,533,000.00	.00
Postage	256,770.00	239,980.18	(-) 16,789.82
Land and Water Conservation Grants	8,873,000.00	3,282,298.12	(-) 5,590,701.88
Recreation Grants	468,550.00	468,550.00	.00
Young Adult Conservation Corps and			
Youth Conservation Corps Grants	476,858.00	463,391.91	(-) 13,466.09
Water and Sewer Grants	6,026,000.00	6,026,000.00	.00
Solid Waste Grants	2,500,000.00	2,500,000.00	.00
Contract with U. S. Geological Survey for			
Ground Water Resources Survey	198,855.00	198,855.00	.00
Contract with U. S. Geological Survey for			
Topographic Maps	125,000.00	125,000.00	.00
Capital Outlay - Hatchery Renovation	7,000.00	6,797.69	(-) 202.31
Capital Outlay - Repairs and Maintenance	1,281,244.00	1,265,743.74	(-) 15,500.26
Capital Outlay - Shop Stock	220,000.00	211,645.45	(-) 8,354.55
Capital Outlay - Heritage Trust	5,974,548.00	5,971,192.63	(-) 3,355.37
Cost of Material for Resale	629,304.00	624,241.82	(-) 5,062.18
Payments to Lake Lanier Islands Development			
Authority for Operations	448,722.00	448,722.00	.00
Payments to Lake Lanier Islands Development			
Authority for Capital Outlay	1,540,608.00	1,540,608.00	.00
Contract - Special Olympics, Inc.	93,000.00	93,000.00	.00
Grants to Local Governments	110,000.00	50,258.00	(-) 59,742.00
Georgia Sports Hall of Fame	70,000.00	70,000.00	.00
Historic Preservation Grants	808,068.00	438,752.00	(-) 369,316.00
Fluoridation Grants	251,861.00	198,378.79	(-) 53,482.21
	\$ 73,766,551.00	\$ 66,428,610.35	\$ (-) 7,337,940.65
Excess of Funds Available over Expenditures		\$ 465,952.07	\$ 465,952.07

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSCONSERVATION:SOIL AND WATER CONSERVATION COMMITTEE, STATECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Soil and Water Conservation Committee, as presented in unit report, provided for expenditures totaling \$755,426.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 670,045.00	\$ 619,045.00	\$ (-) 51,000.00
Federal Funds	81,881.00	62,394.78	(-) 19,486.22
Other Revenues Retained	3,500.00	8,460.00	4,960.00
	<u>\$ 755,426.00</u>	<u>\$ 689,899.78</u>	<u>\$ (-) 65,526.22</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 420,967.00	\$ 403,607.28	\$ (-) 17,359.72
Regular Operating Expenses	47,629.00	42,018.05	(-) 5,610.95
Travel	44,980.00	36,233.50	(-) 8,746.50
Publications and Printing	40,855.00	27,258.78	(-) 13,596.22
Equipment Purchases	23,937.00	23,933.34	(-) 3.66
Computer Charges	2,000.00	1,665.49	(-) 334.51
Real Estate Rentals	17,443.00	17,429.94	(-) 13.06
Telecommunications	12,637.00	11,684.27	(-) 952.73
Per Diem, Fees and Contracts	144,978.00	125,461.69	(-) 19,516.31
	<u>\$ 755,426.00</u>	<u>\$ 689,292.34</u>	<u>\$ (-) 66,133.66</u>
Excess of Funds Available over Expenditures		<u>\$ 607.44</u>	<u>\$ 607.44</u>

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSDEFENSE, DEPARTMENT OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Defense, as presented on page 16 of unit report, provided for expenditures totaling \$5,796,047.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 2,360,492.00	\$ 2,300,179.00	\$(-) 60,313.00
Federal Funds	3,426,462.00	3,179,323.01	(-) 247,138.99
Other Revenues Retained	9,093.00	5,517.94	(-) 3,575.06
	\$ 5,796,047.00	\$ 5,485,019.95	\$(-) 311,027.05
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	469.14	469.14
	\$ 5,796,047.00	\$ 5,485,489.09	\$(-) 310,557.91
<u>EXPENDITURES</u>			
Personal Services	\$ 2,990,558.00	\$ 2,952,731.70	\$(-) 37,826.30
Regular Operating Expenses	1,668,099.00	1,656,908.96	(-) 11,190.04
Travel	43,420.00	23,667.36	(-) 19,752.64
Publications and Printing	32,900.00	31,582.48	(-) 1,317.52
Equipment Purchases	23,075.00	21,934.14	(-) 1,140.86
Real Estate Rentals	4,400.00	4,180.00	(-) 220.00
Telecommunications	49,195.00	44,508.61	(-) 4,686.39
Per Diem, Fees and Contracts	41,900.00	40,092.06	(-) 1,807.94
Capital Outlay	622,000.00	366,729.29	(-) 255,270.71
National Guard Units Grants	277,500.00	277,500.00	.00
Georgia Military Institute Grant	18,000.00	18,000.00	.00
Civil Air Patrol Contract	25,000.00	25,000.00	.00
	\$ 5,796,047.00	\$ 5,462,834.60	\$(-) 333,212.40
Excess of Funds Available over Expenditures		\$ 22,654.49	\$ 22,654.49

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION:

EDUCATION, DEPARTMENT OF
"A" EDUCATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Education, "A" Budget, as presented in unit report, provided for expenditures totaling \$1,403,673,452.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,075,303,160.37	\$ 1,072,303,160.37	\$ (-) 3,000,000.00
Revenue Sharing Funds	50,999,999.63	50,999,999.63	.00
	\$ 1,126,303,160.00	\$ 1,123,303,160.00	\$ (-) 3,000,000.00
Federal Funds	268,181,685.00	238,927,365.27	(-) 29,254,319.73
Other Revenues Retained	9,188,607.00	4,499,230.04	(-) 4,689,376.96
	\$ 1,403,673,452.00	\$ 1,366,729,755.31	\$ (-) 36,943,696.69
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	2,823,652.76	2,823,652.76
	\$ 1,403,673,452.00	\$ 1,369,553,408.07	\$ (-) 34,120,043.93
<u>EXPENDITURES</u>			
Personal Services	\$ 15,407,429.00	\$ 15,157,629.04	\$ (-) 249,799.96
Regular Operating Expenses	3,145,837.00	2,730,585.95	(-) 415,251.05
Travel	1,193,646.00	867,373.76	(-) 326,272.24
Motor Vehicle Equipment Purchases	13,300.00	13,174.45	(-) 125.55
Publications and Printing	903,923.00	638,439.93	(-) 265,483.07
Equipment Purchases	420,118.00	360,330.87	(-) 59,787.13
Computer Charges	1,207,690.00	1,105,666.69	(-) 102,023.31
Real Estate Rentals	802,118.00	766,369.35	(-) 35,748.65
Telecommunications	577,015.00	453,038.38	(-) 123,976.62
Per Diem, Fees and Contracts	5,157,139.00	4,013,615.95	(-) 1,143,523.05
Utilities	342,001.00	317,341.42	(-) 24,659.58
APEG Grants:			
Salaries of Instructional Personnel (Sec. 10(a) (1) and 10(a) (2))	438,518,931.00	437,696,213.30	(-) 822,717.70
Salaries of Instructional Personnel (Sec. 5)	66,199,366.00	65,240,713.97	(-) 958,652.03
Salaries of Student Supportive Personnel (Sec. 20(a))	19,437,780.00	19,307,751.29	(-) 130,028.71
Salaries of Administrative and Supervisory Personnel (Sec. 21)	52,998,872.00	52,891,760.93	(-) 107,111.07
Special Education Leadership Personnel (Sec. 21(c) (2))	1,978,174.00	1,902,795.57	(-) 75,378.43
Instructional Media (Sec. 13)	16,869,699.00	16,778,281.50	(-) 91,417.50
Instructional Equipment (Sec. 14)	655,898.00	648,370.63	(-) 7,527.37
Maintenance and Operation (Sec. 15)	72,578,536.00	72,241,336.73	(-) 337,199.28
Sick and Personal Leave (Sec. 16)	5,270,457.88	5,240,290.27	(-) 30,166.73
Travel (Sec. 17)	743,358.00	777,249.26	(-) 8,100.74
Pupil Transportation - Regular (Sec. 25)	45,596,014.00	44,885,488.12	(-) 710,525.88
Pupil Transportation - Special (Sec. 25)	5,368,877.00	5,368,252.86	(-) 624.14
Isolated Schools	277,188.00	264,806.97	(-) 12,381.03
Kindergarten Program	38,311,844.00	37,272,373.11	(-) 1,039,470.89
Non-APEG Grants:			
Education of Children of Low-Income Families	94,588,709.00	82,943,385.06	(-) 11,645,323.94
Teacher Retirement	65,472,639.00	64,372,844.97	(-) 899,794.03
Instructional Services for the Handicapped	20,223,947.00	18,884,729.25	(-) 2,137,217.75
Preparation of Professional Personnel in Education of Handicapped Children	117,904.00	88,104.00	(-) 49,799.00
Tuition for the Multihandicapped	992,000.00	988,421.97	(-) 3,578.03
Severely Emotionally Disturbed	18,013,484.00	9,829,788.84	(-) 8,183,695.16
Compensatory Education	12,746,747.00	12,746,617.53	(-) 129.47
High School Program	23,966,779.00	22,381,447.73	(-) 2,665,331.27
Vocational Research and Curriculum	1,219,673.00	1,253,567.10	(-) 33,894.10
Adult Education	3,851,349.00	3,324,065.82	(-) 527,283.18
Area Vocational Technical Schools	68,873,865.00	38,837,352.37	(-) 29,936,512.63
Junior College Vocational Program	1,451,149.00	2,052,834.38	(-) 601,685.38
Quick Start Program	2,040,000.00	2,040,000.00	.00

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION: continued
 EDUCATION, DEPARTMENT OF continued
 "A" EDUCATION, DEPARTMENT OF continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

EXPENDITURES continued	BUDGETED	ACTUAL	OVER (-) UNDER
Non-APEG Grants: continued			
Comprehensive Employment and Training	\$ 4,342,731.00	\$ 3,462,093.37	\$ (-) 880,637.63
Guidance, Counseling and Testing	32,500.00	32,500.00	.00
School Library Resources and Other Materials	4,066,113.00	4,065,499.50	(-) 613.50
Salaries and Travel of Public Librarians	3,362,056.00	3,307,113.50	(-) 54,942.50
Public Library Materials	3,150,971.00	3,147,970.00	(-) 3,001.00
Talking Book Centers	578,243.00	565,110.00	(-) 13,133.00
Public Library Maintenance and Operation	1,836,008.00	1,835,830.00	(-) 178.00
Public Library Construction	4,065,835.00	4,063,004.00	(-) 2,831.00
School Lunch (Federal)	109,097,600.00	92,535,198.38	(-) 16,562,401.62
School Lunch (State)	14,060,000.00	14,060,000.00	.00
Supplementary Education Centers and Services	3,290,012.00	3,292,187.80	2,175.80
Staff Development	980,000.00	949,302.42	(-) 30,697.58
Supervision and Assessment of Students and Beginning Teachers and Performance Based Certification	1,995,000.00	1,993,752.00	(-) 1,248.00
Cooperative Educational Service Agencies	2,853,449.00	2,830,199.31	(-) 23,249.69
Superintendents' Salaries	3,703,435.00	3,781,170.67	77,735.67
Comprehensive Planning	300,000.00	300,000.00	.00
Competency-Based High School Graduation Requirements	250,000.00	250,000.00	.00
Vocational Special Disadvantaged	527,213.00	527,213.00	.00
Teacher Health Insurance	31,285,508.00	30,751,035.83	(-) 534,472.17
Special Projects	371,367.00	363,589.00	(-) 7,778.00
Regional ITV Projects	100,000.00	99,999.83	(-) .17
Nutritional Education	175,700.00	11,900.00	(-) 163,800.00
Indo-Chinese Refugee	158,701.00	127,776.50	(-) 30,924.50
Area Vocational Technical School Construction	875,000.00	850,000.00	(-) 25,000.00
H.B. 95 Tax Rebate	75,000,000.00	75,000,000.00	.00
Career Education	338,012.00	338,012.00	.00
Basic Skills	62,311.00	.00	(-) 62,311.00
Research and Development Utilization	16,567.00	15,765.55	(-) 801.45
Direct Grants to School Systems ft.			
Capital Outlay Purposes	624,243.00	624,242.79	(-) .21
Cash Grants for Capital Outlay	65,441,220.00	65,441,220.00	.00
	\$ 1,403,673,452.00	\$ 1,358,452,099.80	\$ (-) 45,221,352.20
Excess of Funds Available over Expenditures		\$ 11,101,308.27	\$ 11,101,308.27

The above comparison indicates that Non-APEG Grant for Quick Start Program was overspent in the amount of \$6,499.29, Non-APEG Grant for Supplementary Education Centers and Services was overspent in the amount of \$2,175.80 and Non-APEG Grant for Superintendents' Salaries was overspent in the amount of \$77,735.67. These overexpenditures are in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSEDUCATION:EDUCATION, DEPARTMENT OF
"B" INSTITUTIONSCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Institutions of the Department of Education, "B" Budget, as presented in unit report, provided for expenditures totaling \$15,103,312.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 10,684,580.00	\$ 10,684,580.00	\$.00
Federal Funds	1,574,999.00	1,751,959.64	176,960.64
Other Revenues Retained	<u>2,843,733.00</u>	<u>2,204,121.62</u>	(-) <u>639,611.38</u>
	\$ 15,103,312.00	\$ 14,640,661.26	\$ (-) 462,650.74
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	<u>.00</u>	<u>49,971.99</u>	<u>49,971.99</u>
	<u>\$ 15,103,312.00</u>	<u>\$ 14,690,633.25</u>	<u>\$ (-) 412,678.75</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 9,957,351.00	\$ 9,909,272.61	\$ (-) 48,078.39
Regular Operating Expenses	2,171,930.00	1,953,451.21	(-) 218,478.79
Travel	61,477.00	47,331.89	(-) 14,145.11
Motor Vehicle Equipment Purchases	39,590.00	39,588.97	(-) 1.03
Publications and Printing	20,272.00	16,088.52	(-) 4,183.48
Equipment Purchases	695,751.00	593,907.68	(-) 101,843.32
Telecommunications	70,569.00	67,595.77	(-) 2,973.23
Per Diem, Fees and Contracts	141,951.00	108,589.76	(-) 33,361.24
Capital Outlay	1,095,229.00	1,095,229.00	.00
Utilities	<u>849,192.00</u>	<u>826,789.53</u>	(-) <u>22,402.47</u>
	<u>\$ 15,103,312.00</u>	<u>\$ 14,657,844.94</u>	<u>\$ (-) 445,467.06</u>
Excess of Funds Available over Expenditures		<u>\$ 32,788.31</u>	<u>\$ 32,788.31</u>

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION:

PUBLIC SCHOOL EMPLOYEES' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public School Employees' Retirement System, Expense Fund provided for expenditures totaling \$10,388,180.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ 10,388,180.00	\$ 10,388,180.00	\$.00
<u>EXPENDITURES</u>			
Payments to Employees' Retirement System	\$ 150,000.00	\$ 150,000.00	\$.00
Employer Contributions	10,238,180.00	10,238,180.00	.00
	\$ 10,388,180.00	\$ 10,388,180.00	\$.00
Excess of Funds Available over Expenditures		\$.00	\$.00

EDUCATION:

REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"A" RESIDENT INSTRUCTION AND UNIVERSITY SYSTEM INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia, "A" Budget, as presented on page 32 of unit report, provided for expenditures totaling \$695,472,780.00. The Regents, in turn, made budget allocations totaling \$639,750,266.00 to the various units, as shown on Schedule "18", pages 60 and 61 of unit report.

Separate audit reports are made for the various units of the University System including research and extension activities. Section II of this report reflects a comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for operations of units of the University System of Georgia.

That portion of the approved budget for the Resident Instruction and University System Institutions of the Board of Regents of the University System of Georgia eliminating the allocations to the various units, as presented on page 32 of unit report, provided for expenditures totaling \$55,722,514.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ 51,700,989.00	\$ 51,700,989.00	\$.00
Other Revenues Retained	4,021,525.00	2,774,342.00	(-) 1,247,183.00
	\$ 55,722,514.00	\$ 54,475,331.00	\$ (-) 1,247,183.00
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 1,247,525.00	\$.00	\$ (-) 1,247,525.00
Capital Outlay	70,000.00	70,000.00	.00
Authority Lease Rentals	20,858,000.00	20,851,989.00	(-) 6,011.00
Teachers' Retirement	33,546,989.00	33,105,572.71	(-) 441,416.29
	\$ 55,722,514.00	\$ 54,027,561.71	\$ (-) 1,694,952.29
Excess of Funds Available over Expenditures		\$ 447,769.29	\$ 447,769.29

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSEDUCATION:REGENTS OF THE UNIVERSITY SYSTEM OF GEORGIA, BOARD OF
"B" REGENTS' CENTRAL OFFICECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Regents' Central Office of the Board of Regents of the University System of Georgia, "B" Budget, as presented on page 33 of unit report, provided for expenditures totaling \$12,188,793.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 12,095,328.00	\$ 12,095,328.00	\$.00
State Funds	93,465.00	28,906.44	(-) 64,558.56
Other Revenues Retained			
	<u>\$ 12,188,793.00</u>	<u>\$ 12,124,234.44</u>	<u>\$ (-) 64,558.56</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 2,140,360.00	\$ 2,083,352.23	\$ (-) 57,007.77
Operating Expenses	655,233.00	642,154.97	(-) 13,078.03
Southern Regional Education Board Payments	2,463,000.00	2,428,350.00	(-) 34,650.00
Medical Scholarships	448,000.00	412,500.00	(-) 35,500.00
Regents Opportunity Grants	500,000.00	500,000.00	.00
Regents Scholarships	200,000.00	200,000.00	.00
Grants to Junior Colleges	5,692,200.00	5,572,284.32	(-) 119,915.68
Rental Payments to Georgia Military College	90,000.00	90,000.00	.00
	<u>\$ 12,188,793.00</u>	<u>\$ 11,928,641.52</u>	<u>\$ (-) 260,151.48</u>
Excess of Funds Available over Expenditures		<u>\$ 195,592.92</u>	<u>\$ 195,592.92</u>

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION:

SCHOLARSHIP COMMISSION, GEORGIA STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia State Scholarship Commission, as presented in unit report, provided for expenditures totaling \$16,736,513.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 13,485,000.00	\$ 13,424,293.00	\$(-) 60,707.00
Federal Funds	1,360,127.00	.00	(-) 1,360,127.00
Other Revenues Retained	1,891,386.00	1,420,566.48	(-) 470,819.52
	\$ 16,736,513.00	\$ 14,844,859.48	\$(-) 1,891,653.52
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	10,064.15	10,064.15
	\$ 16,736,513.00	\$ 14,854,923.63	\$(-) 1,881,589.37
<u>EXPENDITURES</u>			
Personal Services	\$ 1,033,698.00	\$ 986,521.98	\$(-) 47,076.02
Regular Operating Expenses	98,820.00	96,329.39	(-) 490.61
Travel	22,650.00	22,632.42	(-) 619.58
Publications and Printing	30,000.00	29,568.38	(-) 431.62
Equipment Purchases	15,195.00	15,081.40	(-) 113.60
Computer Charges	118,608.00	103,540.18	(-) 15,067.82
Real Estate Rentals	68,157.00	68,147.10	(-) 9.90
Telecommunications	36,500.00	34,640.19	(-) 1,859.81
Per Diem, Fees and Contracts	108,213.00	60,718.12	(-) 47,494.88
Payment of Interest and Fees	570,000.00	505,000.00	(-) 65,000.00
Direct Guaranteed Loans	2,495,000.00	2,190,000.00	(-) 305,000.00
Tuition Equalization Grants	8,675,100.00	8,675,100.00	.00
State Student Incentive Scholarships	3,298,872.00	1,892,493.00	(-) 1,406,379.00
Law Enforcement Personnel Dependents			
Scholarships	32,000.00	25,331.00	(-) 6,669.00
North Georgia College ROTC Grants	133,000.00	133,700.00	.00
	\$ 16,736,513.00	\$ 14,840,301.16	\$(-) 1,896,211.84
Excess of Funds Available over Expenditures		\$ 14,622.47	\$ 14,622.47

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

EDUCATION:

TEACHERS' RETIREMENT SYSTEM - EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Teachers' Retirement System, Expense Fund provided for expenditures totaling \$2,671,160.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 950,000.00	\$ 950,000.00	\$.00
Other Revenues Retained	1,721,160.00	1,694,543.16	(-) 26,616.84
	<u>\$ 2,671,160.00</u>	<u>\$ 2,644,543.16</u>	<u>\$ (-) 26,616.84</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 1,031,225.00	\$ 1,031,220.73	\$ (-) 4.27
Regular Operating Expenses	80,424.00	80,283.33	(-) 140.67
Travel	19,500.00	14,426.77	(-) 5,073.23
Motor Vehicle Equipment Purchases	9,000.00	5,784.15	(-) 3,215.85
Publications and Printing	30,100.00	30,091.17	(-) 8.83
Equipment Purchases	7,375.00	5,488.58	(-) 1,886.42
Computer Charges	305,840.00	270,097.22	(-) 35,742.78
Real Estate Rentals	72,196.00	72,194.88	(-) 1.12
Telecommunications	33,300.00	32,496.91	(-) 803.09
Per Diem, Fees and Contracts	132,200.00	131,431.62	(-) 768.38
Floor Fund for Local Retirement Systems	950,000.00	950,000.00	.00
	<u>\$ 2,671,160.00</u>	<u>\$ 2,623,515.36</u>	<u>\$ (-) 47,644.64</u>
Excess of Funds Available over Expenditures		<u>\$ 21,027.80</u>	<u>\$ 21,027.80</u>

EMPLOYEES' RETIREMENT SYSTEM - ADMINISTRATIVE EXPENSE FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Employees' Retirement System, Administrative Expense Fund provided for expenditures totaling \$1,112,759.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Other Revenues Retained	\$ 1,112,759.00	\$ 1,048,940.91	\$ (-) 63,818.09
<u>EXPENDITURES</u>			
Personal Services	\$ 476,006.00	\$ 432,432.92	\$ (-) 43,573.08
Regular Operating Expenses	44,168.00	43,566.62	(-) 601.38
Travel	7,000.00	6,902.64	(-) 97.36
Publications and Printing	18,100.00	18,074.12	(-) 25.88
Equipment Purchases	7,559.00	7,558.73	(-) .27
Computer Charges	163,200.00	144,983.82	(-) 18,216.18
Real Estate Rentals	48,130.00	48,129.96	(-) .04
Telecommunications	8,950.00	8,950.00	.00
Per Diem, Fees and Contracts	339,646.00	338,342.10	(-) 1,303.90
	<u>\$ 1,112,759.00</u>	<u>\$ 1,048,940.91</u>	<u>\$ (-) 63,818.09</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

FINANCING AND INVESTMENT COMMISSION, GEORGIA STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia State Financing and Investment Commission provided for expenditures totaling \$1,017,929.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Other Revenues Retained	\$ 1,017,929.00	\$ 690,230.00	\$ (-) 327,699.00
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	26,390.34	26,390.34
	<u>\$ 1,017,929.00</u>	<u>\$ 716,620.34</u>	<u>\$ (-) 301,308.66</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 643,168.00	\$ 556,335.54	\$ (-) 86,832.46
Regular Operating Expenses	74,500.00	24,832.35	(-) 49,667.65
Travel	6,000.00	5,304.30	(-) 695.70
Publications and Printing	12,600.00	.00	(-) 12,600.00
Equipment Purchases	1,750.00	.00	(-) 1,750.00
Computer Charges	25,000.00	13,561.09	(-) 11,438.91
Real Estate Rentals	52,911.00	52,911.00	.00
Telecommunications	14,000.00	10,651.36	(-) 3,348.64
Per Diem, Fees and Contracts	188,000.00	49,458.82	(-) 138,541.18
	<u>\$ 1,017,929.00</u>	<u>\$ 713,054.46</u>	<u>\$ (-) 304,874.54</u>
Excess of Funds Available over Expenditures		<u>\$ 3,565.88</u>	<u>\$ 3,565.88</u>

FRANCHISE PRACTICES COMMISSION, GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Franchise Practices Commission, as presented on page 16 of unit report, provided for expenditures totaling \$39,979.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ 39,979.00	\$ 28,292.00	\$ (-) 11,687.00
<u>EXPENDITURES</u>			
Personal Services	\$ 19,629.00	\$ 17,920.06	\$ (-) 1,708.94
Regular Operating Expenses	7,900.00	2,002.91	(-) 5,897.09
Travel	850.00	419.40	(-) 430.60
Publications and Printing	1,500.00	707.13	(-) 792.87
Equipment Purchases	250.00	.00	(-) 250.00
Real Estate Rentals	2,850.00	1,401.96	(-) 1,448.04
Telecommunications	2,000.00	1,139.44	(-) 860.56
Per Diem, Fees and Contracts	5,000.00	1,744.25	(-) 3,255.75
	<u>\$ 39,979.00</u>	<u>\$ 25,335.15</u>	<u>\$ (-) 14,643.85</u>
Excess of Funds Available over Expenditures		<u>\$ 2,956.85</u>	<u>\$ 2,956.85</u>

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSGENERAL ASSEMBLY OF GEORGIAFUNDS AVAILABLE AND EXPENDITURES

The total approved budget for operations of the General Assembly of Georgia was \$12,170,000.00 plus carry-over of reserved fund balance from prior year of \$25,552.48 making total funds available of \$12,195,552.48. The total expenditures of the General Assembly of Georgia were \$12,139,578.47 in the fiscal year ended June 30, 1980.

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA"A" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (ISSUED)COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (Issued) of the State of Georgia General Obligation Debt Sinking Fund, "A" Budget, as presented on page 12 of unit report, provided for expenditures totaling \$36,272,828.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ <u>36,272,828.00</u>	\$ <u>36,272,828.00</u>	\$ <u>.00</u>
<u>EXPENDITURES</u>			
General Obligation Debt Sinking Fund	\$ <u>36,272,828.00</u>	\$ <u>36,272,828.00</u>	\$ <u>.00</u>
Excess of Funds Available over Expenditures		\$ <u>.00</u>	\$ <u>.00</u>

GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA"B" GENERAL OBLIGATION DEBT SINKING FUND, STATE OF GEORGIA (NEW)COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State of Georgia General Obligation Debt Sinking Fund (New) of the State of Georgia General Obligation Debt Sinking Fund, "B" Budget, as presented on page 13 of unit report, provided for expenditures totaling \$6,400,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ <u>6,400,000.00</u>	\$ <u>6,267,525.00</u>	\$ (-) <u>132,475.00</u>
<u>EXPENDITURES</u>			
General Obligation Debt Sinking Fund	\$ <u>6,400,000.00</u>	\$ <u>6,267,525.00</u>	\$ (-) <u>132,475.00</u>
Excess of Funds Available over Expenditures		\$ <u>.00</u>	\$ <u>.00</u>

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

GOVERNOR, OFFICE OF THE:
GOVERNOR'S OFFICE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Office, as presented on page 12 of unit report, provided for expenditures totaling \$2,358,334.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,628,336.00	\$ 1,576,802.00	\$ (-) 51,534.00
Federal Funds	499,709.00	489,653.25	(-) 10,055.75
Other Revenues Retained	225,000.00	221,136.40	(-) 3,863.60
	\$ 2,353,045.00	\$ 2,287,591.65	\$ (-) 65,453.35
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	5,289.00	5,288.83	(-) .17
	\$ 2,358,334.00	\$ 2,292,880.48	\$ (-) 65,453.52
<u>EXPENDITURES</u>			
Cost of Operations	\$ 1,318,114.00	\$ 1,294,034.09	\$ (-) 24,079.91
Mansion Allowance	40,000.00	40,000.00	.00
Intern Stipends and Travel	543,000.00	531,723.32	(-) 11,276.68
Personal Services	304,599.00	246,853.69	(-) 57,745.31
Regular Operating Expenses	18,527.00	13,561.09	(-) 4,965.91
Travel	17,800.00	5,620.85	(-) 12,179.15
Publications and Printing	2,600.00	435.25	(-) 2,164.75
Equipment Purchases	11,000.00	10,648.00	(-) 352.00
Real Estate Rentals	18,780.00	18,780.00	.00
Telecommunications	9,440.00	8,136.46	(-) 1,303.54
Per Diem, Fees and Contracts	74,474.00	21,789.58	(-) 52,684.42
	\$ 2,358,334.00	\$ 2,191,582.33	\$ (-) 166,751.67
Excess of Funds Available over Expenditures		\$ 101,298.15	\$ 101,298.15

GOVERNOR, OFFICE OF THE:
GOVERNOR'S EMERGENCY FUND

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Governor's Emergency Fund was \$3,000,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,000,000.00	\$ 3,000,000.00	.00
<u>EXPENDITURES</u>			
Transfer to Other State Budget Units	\$ 3,000,000.00	\$ 3,000,000.00	.00
Excess of Funds Available over Expenditures		\$.00	\$.00

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSGOVERNOR, OFFICE OF THE:
PLANNING AND BUDGET, OFFICE OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Planning and Budget, as presented on page 14 of unit report, provided for expenditures totaling \$12,198,392.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 4,789,583.00	\$ 4,789,583.00	\$.00
Federal Funds	7,386,374.00	5,535,945.99	(-) 1,850,428.01
Other Revenues Retained	9,581.00	25,521.01	15,940.01
	\$ 12,185,538.00	\$ 10,351,050.00	\$ (-) 1,834,488.00
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	12,854.00	277,491.04	264,637.04
	\$ 12,198,392.00	\$ 10,628,541.04	\$ (-) 1,569,850.96
<u>EXPENDITURES</u>			
Personal Services	\$ 3,945,116.00	\$ 3,600,535.17	\$ (-) 344,580.83
Regular Operating Expenses	226,544.00	174,780.60	(-) 51,763.40
Travel	173,908.00	132,108.58	(-) 41,799.42
Publications and Printing	120,427.00	62,646.48	(-) 57,780.52
Equipment Purchases	48,159.00	35,878.89	(-) 12,280.11
Computer Charges	53,102.00	32,227.95	(-) 20,874.05
Real Estate Rentals	247,758.00	247,392.80	(-) 365.20
Telecommunications	184,293.00	163,309.60	(-) 20,983.40
Per Diem, Fees and Contracts	5,351,360.00	3,920,420.32	(-) 1,430,939.68
Art Grants	1,847,725.00	1,711,698.23	(-) 136,026.77
	\$ 12,198,392.00	\$ 10,080,998.62	\$ (-) 2,117,393.38
Excess of Funds Available over Expenditures		\$ 547,542.42	\$ 547,542.42

GRANTS, STATE AID:
TO COUNTIESCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Counties provided for expenditures totaling \$11,917,013.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 11,917,013.00	\$ 11,917,013.00	\$.00
<u>EXPENDITURES</u>			
Regular Operating Expenses	\$ 2,600,000.00	\$ 2,600,000.00	\$.00
Capital Outlay	9,317,013.00	9,317,013.00	.00
	\$ 11,917,013.00	\$ 11,917,013.00	\$.00
Excess of Funds Available over Expenditures		\$.00	\$.00

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

GRANTS, STATE AID:
TO INCORPORATED MUNICIPALITIES

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Aid Grants to Incorporated Municipalities provided for expenditures totaling \$13,517,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ 13,517,000.00	\$ 13,517,000.00	\$.00
<u>EXPENDITURES</u>			
Regular Operating Expenses	\$ 4,200,000.00	\$ 4,200,000.00	\$.00
Capital Outlay	9,317,000.00	9,317,000.00	.00
	\$ 13,517,000.00	\$ 13,517,000.00	\$.00
Excess of Funds Available over Expenditures		\$.00	\$.00

HIGHWAY SAFETY, OFFICE OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Office of Highway Safety, as presented in unit report, provided for expenditures totaling \$465,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ 105,000.00	\$ 105,000.00	\$.00
Federal Funds	360,000.00	346,218.00	(-) 13,782.00
	\$ 465,000.00	\$ 451,218.00	\$ (-) 13,782.00
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	40,000.00	40,000.00
	\$ 465,000.00	\$ 491,218.00	\$ 26,218.00
<u>EXPENDITURES</u>			
Personal Services	\$ 312,579.00	\$ 299,931.30	\$ (-) 12,647.70
Regular Operating Expenses	22,431.00	20,117.04	(-) 2,313.96
Travel	18,475.00	15,651.31	(-) 2,823.69
Publications and Printing	5,750.00	2,387.06	(-) 3,362.94
Equipment Purchases	2,645.00	2,383.97	(-) 261.03
Computer Charges	11,000.00	9,947.12	(-) 1,052.88
Real Estate Rentals	27,805.00	27,802.32	(-) 2.68
Telecommunications	14,815.00	13,351.70	(-) 1,463.30
Per Diem, Fees and Contracts	45,000.00	29,251.40	(-) 15,748.60
Postage	4,500.00	4,516.72	16.72
	\$ 465,000.00	\$ 425,339.94	\$ (-) 39,660.06
Excess of Funds Available over Expenditures		\$ 65,878.06	\$ 65,878.06

The above comparison indicates that Postage was overspent in the amount of \$16.72. This overexpenditure is in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF
"A" DEPARTMENTAL OPERATIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Departmental Operations of the Department of Human Resources, "A" Budget, as presented in unit report, provided for expenditures totaling \$457,719,875.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

FUNDS AVAILABLE	BUDGETED	ACTUAL	OVER (-) UNDER
REVENUES			
Appropriation Allotments			
State Funds	\$ 152,444,294.00	\$ 151,630,012.00	\$(-) 814,282.00
Federal Funds	276,712,493.00	277,818,687.43	1,106,194.43
Other Revenues Retained	25,428,200.00	24,973,242.45	(-) 454,957.55
	\$ 454,584,987.00	\$ 454,421,941.88	\$(-) 163,045.12
CARRY-OVER FROM PRIOR YEAR			
Transfer from Reserved Fund Balance	3,134,888.00	12,344,467.04	9,209,579.04
	\$ 457,719,875.00	\$ 466,766,408.92	\$ 9,046,533.92
EXPENDITURES			
Personal Services	\$ 70,936,876.00	\$ 70,112,099.70	\$(-) 824,776.30
Regular Operating Expenses	38,477,151.00	37,545,492.63	(-) 931,658.37
Travel	2,795,555.00	2,499,344.56	(-) 296,210.44
Motor Vehicle Equipment Purchases	64,395.00	62,159.20	(-) 2,235.80
Publications and Printing	1,063,778.00	917,524.16	(-) 146,253.84
Equipment Purchases	717,426.00	547,608.69	(-) 169,817.31
Computer Charges	3,917,485.00	3,423,236.60	(-) 494,248.40
Real Estate Rentals	3,648,835.00	3,470,183.62	(-) 178,651.38
Telecommunications	2,086,855.00	1,923,543.98	(-) 163,311.02
Per Diem, Fees and Contracts	50,606,324.00	48,607,226.37	(-) 1,999,097.63
Capital Outlay	3,757,745.00	3,757,611.00	(-) 134.00
Utilities	757,690.00	696,325.71	(-) 61,364.29
Postage	1,004,107.00	922,311.71	(-) 81,795.29
Grants for Regional Prenatal and Postnatal Care Programs	3,239,000.00	3,239,000.00	.00
Crippled Children Benefits	4,047,691.00	3,973,419.68	(-) 74,271.32
Kidney Disease Benefits	450,000.00	459,343.70	9,343.70
Cancer Control Benefits	1,632,000.00	1,669,418.44	37,418.44
Benefits for Medically Indigent High Risk Pregnant Women and Their Infants	4,764,122.00	3,269,451.70	(-) 1,494,670.30
Family Planning Benefits	301,530.00	285,399.69	(-) 16,130.31
Benefits for Midwifery Program	256,688.00	202,487.00	(-) 54,201.00
Grants for DeKalb County Mental Retardation Project	110,910.00	97,300.00	(-) 13,610.00
Grants for Chatham County Mental Retardation Project	119,260.00	92,800.00	(-) 26,460.00
Grant-In-Aid to Counties	20,937,194.00	20,540,463.32	(-) 396,730.68
Work Incentive Benefits	800,000.00	711,869.14	(-) 88,130.86
Grants to Fulton County for 24-hour Emergency Social Services	130,000.00	130,000.00	.00
Benefits for Child Care	8,543,080.00	8,251,610.07	(-) 291,469.93
Homemaker Meals	151,400.00	144,781.11	(-) 6,618.89
Chatham County Homemaker Project	406,330.00	379,049.99	(-) 27,280.01
Douglas County Homemaker Project	94,700.00	93,423.99	(-) 1,276.01
Fulton County Homemaker Project	230,735.00	223,399.77	(-) 7,335.23
Area-wide and Community Grants	3,731,281.00	3,723,581.50	(-) 7,699.50
Nutrition Grants	6,103,720.00	6,067,300.50	(-) 36,419.50
Grants for Nephrology Centers	185,000.00	184,981.10	(-) 18.90
Case Services	17,897,096.00	15,814,256.18	(-) 2,082,839.82
SSI-Supplement Benefits	100.00	.00	(-) 100.00
AFDC Benefits	126,200,695.00	123,685,900.99	(-) 2,514,794.01
Local Services Benefits Payments Grants	42,062,842.00	41,584,963.21	(-) 477,878.79
Grants to Counties for Social Services	34,095,199.00	33,728,452.05	(-) 366,746.95
Contract for the Purchase of Clotting Factor for the Hemophilia Program	100,000.00	100,000.00	.00
Institutional Repairs and Maintenance	723,080.00	723,080.00	.00
Grant to Parent-Child Center	12,000.00	12,000.00	.00
Contract with Emory University for Arthritis Research	170,000.00	170,000.00	.00
Grant for Epilepsy Program	50,000.00	50,000.00	.00

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSHUMAN RESOURCES, DEPARTMENT OF continued"A" DEPARTMENTAL OPERATIONS continuedCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

<u>EXPENDITURES</u> continued	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
Grant to Grady Hospital for Cystic Fibrosis Program	\$ 40,000.00	\$ 40,000.00	\$.00
Grant for Teenage Pregnancy Prevention Program	250,000.00	246,136.21	(-) 3,863.79
Contract - Cancer Research at Emory	50,000.00	50,000.00	.00
	<u>\$ 457,719.875.00</u>	<u>\$ 444,428,537.27</u>	<u>\$ (-) 13,291,337.73</u>
Excess of Funds Available over Expenditures		<u>\$ 22,337,871.65</u>	<u>\$ 22,337,871.65</u>

The above comparison indicates that Kidney Disease Benefits were overspent in the amount of \$9,343.70 and Cancer Control Benefits were overspent in the amount of \$37,418.44. These overexpenditures are in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

HUMAN RESOURCES, DEPARTMENT OF"B" HEALTH PLANNING AND DEVELOPMENT, STATECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Health Planning and Development of the Department of Human Resources, "B" Budget, as presented in unit report, provided for expenditures totaling \$1,025,175.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 376,400.00	\$ 376,400.00	\$.00
Federal Funds	648,775.00	273,085.81	(-) 375,689.19
	<u>\$ 1,025,175.00</u>	<u>\$ 649,485.81</u>	<u>\$ (-) 375,689.19</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 644,515.00	\$ 560,541.49	\$ (-) 83,973.51
Regular Operating Expenses	34,485.00	34,472.72	(-) 12.28
Travel	41,425.00	16,783.89	(-) 24,641.11
Publications and Printing	9,000.00	8,937.84	(-) 62.16
Equipment Purchases	9,000.00	8,572.12	(-) 427.88
Computer Charges	15,000.00	4,502.23	(-) 10,497.77
Real Estate Rentals	43,800.00	39,266.07	(-) 4,533.93
Telecommunications	24,000.00	17,394.60	(-) 6,605.40
Per Diem, Fees and Contracts	191,950.00	134,787.18	(-) 57,162.82
Postage	12,000.00	4,735.96	(-) 7,264.04
	<u>\$ 1,025,175.00</u>	<u>\$ 829,994.10</u>	<u>\$ (-) 195,180.90</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 180,508.29</u>	<u>\$ (-) 180,508.29</u>

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

HUMAN RESOURCES, DEPARTMENT OF

"C" COMMUNITY MENTAL HEALTH/MENTAL RETARDATION YOUTH SERVICES AND INSTITUTIONS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Community Mental Health/Mental Retardation Youth Services and Institutions of the Department of Human Resources, "C" Budget, as presented in unit report, provided for expenditures totaling \$302,920,479.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 204,835,957.00	\$ 204,756,330.00	\$ (-) 79,627.00
Federal Funds	26,269,138.00	42,603,754.56	16,334,616.56
Other Revenues Retained	70,503,164.00	56,038,540.82	(-) 14,464,623.18
	\$ 301,608,259.00	\$ 303,398,625.38	\$ 1,790,366.38
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	1,312,220.00	(-) 2,251,124.85	(-) 3,563,344.85
	\$ 302,920,479.00	\$ 301,147,500.53	\$ (-) 1,772,978.47
<u>EXPENDITURES</u>			
Personal Services	\$ 167,350,483.00	\$ 164,790,678.18	\$ (-) 2,559,804.82
Regular Operating Expenses	22,959,177.00	22,369,108.35	(-) 590,068.65
Travel	554,299.00	480,992.22	(-) 73,306.78
Motor Vehicle Equipment Purchases	370,590.00	364,062.94	(-) 6,527.06
Publications and Printing	107,121.00	76,641.94	(-) 30,479.06
Equipment Purchases	1,707,505.00	1,671,694.93	(-) 35,810.07
Computer Charges	1,302,900.00	1,302,045.07	(-) 854.93
Real Estate Rentals	302,765.00	264,582.43	(-) 38,182.57
Telecommunications	1,786,921.00	1,744,769.40	(-) 42,151.60
Per Diem, Fees and Contracts	2,530,771.00	2,432,811.45	(-) 97,959.55
Capital Outlay	3,356,185.00	3,352,534.55	(-) 3,650.45
Authority Lease Rentals	4,930,000.00	4,929,500.00	(-) 500.00
Utilities	9,430,525.00	9,153,469.97	(-) 277,055.03
Postage	179,870.00	169,087.51	(-) 10,782.49
Grants to County-Owned Detention Centers	70,000.00	70,000.00	.00
Drug Abuse Contracts	1,300,269.00	1,279,526.00	(-) 20,743.00
Developmental Disability Services Chiefs	493,592.00	467,662.87	(-) 25,929.13
Day Care Centers for the Mentally Retarded	33,148,851.00	32,774,380.49	(-) 374,470.51
MR Day Care Center Motor Vehicle Purchases	759,600.00	727,007.87	(-) 32,592.13
Group Homes for the Mentally Retarded	2,767,612.00	2,714,029.09	(-) 53,582.91
Supportive Living Benefits	1,414,000.00	1,350,304.17	(-) 63,695.83
Supportive Living Staff	290,582.00	289,622.19	(-) 959.81
Georgia State Foster Grandparent/Senior Companion Program	374,360.00	369,399.67	(-) 4,960.33
Community Residential Services	1,100,000.00	1,059,517.01	(-) 40,482.99
Community Residential Services Staff	887,202.00	767,303.48	(-) 119,898.52
Community Mental Health Center Services	42,205,535.00	40,794,609.27	(-) 1,410,925.73
Project Rescue	210,347.00	209,777.92	(-) 569.08
Project ARC	80,000.00	80,000.00	.00
Uniform Alcoholism Projects	306,710.00	289,086.21	(-) 17,623.79
Child Care Benefits	12,000.00	11,963.22	(-) 36.78
Agency Fund Payments to the Department of Medical Assistance for Matching	580,707.00	580,706.64	(-) .36
Project Georgia	50,000.00	50,000.00	.00
	\$ 302,920,479.00	\$ 296,986,875.04	\$ (-) 5,933,603.96
Excess of Funds Available, over Expenditures		\$ 4,160,625.49	\$ 4,160,625.49

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

INDUSTRY AND TRADE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Industry and Trade, as presented on page 22 of unit report, provided for expenditures totaling \$10,289,494.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 8,939,874.00	\$ 8,782,897.00	\$(-) 156,977.00
Other Revenues Retained	1,349,620.00	1,350,269.88	649.88
	<u>\$ 10,289,494.00</u>	<u>\$ 10,133,166.88</u>	<u>\$(-) 156,327.12</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 2,790,011.00	\$ 2,714,184.10	\$(-) 75,826.90
Regular Operating Expenses	570,735.00	559,594.84	(-) 11,140.16
Travel	161,300.00	157,560.12	(-) 3,739.88
Motor Vehicle Equipment Purchases	16,000.00	15,999.94	(-) .06
Publications and Printing	354,100.00	339,031.28	(-) 15,068.72
Equipment Purchases	30,066.00	29,603.34	(-) 462.66
Computer Charges	51,200.00	47,827.60	(-) 3,372.40
Real Estate Rentals	190,900.00	186,131.94	(-) 4,768.06
Telecommunications	131,166.00	127,677.31	(-) 3,488.69
Per Diem, Fees and Contracts	445,286.00	374,097.47	(-) 71,188.53
Capital Outlay	36,000.00	11,565.00	(-) 24,435.00
Postage	202,000.00	169,624.61	(-) 32,375.39
Local Welcome Center Contracts	85,230.00	82,500.00	(-) 2,730.00
Advertising	1,348,000.00	1,348,000.00	.00
Georgia Ports Authority -			
Authority Lease Rentals	2,790,000.00	2,790,000.00	.00
Georgia Ports Authority -			
General Obligation Bond Payments	500,000.00	500,000.00	.00
Georgia World Congress Center -			
Expansion Study Contract	50,000.00	50,000.00	.00
Historic Chattahoochee Commission Contract	35,000.00	35,000.00	.00
Georgia World Congress Center - Operations	460,000.00	460,000.00	.00
Georgia Agribusiness Council - Printing	7,500.00	7,500.00	.00
Atlanta Council for International Visitors	10,000.00	10,000.00	.00
Southern Center for International Studies -			
Operating Expense	25,000.00	25,000.00	.00
	<u>\$ 10,289,494.00</u>	<u>\$ 10,040,897.55</u>	<u>\$(-) 248,596.45</u>
Excess of Funds Available over Expenditures		<u>\$ 92,269.33</u>	<u>\$ 92,269.33</u>

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

INVESTIGATION, GEORGIA BUREAU OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Bureau of Investigation, as presented on page 18 of unit report, provided for expenditures totaling \$13,023,294.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 12,191,473.00	\$ 12,191,473.00	\$.00
Federal Funds	731,778.00	763,707.89	31,929.89
Other Revenues Retained	100,043.00	28,289.17	(-) 71,753.83
	<u>\$ 13,023,294.00</u>	<u>\$ 12,983,470.06</u>	<u>\$ (-) 39,823.94</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 7,825,881.00	\$ 7,779,543.89	\$ (-) 46,337.11
Regular Operating Expenses	1,029,587.00	1,014,907.00	(-) 14,680.00
Travel	322,852.00	319,276.38	(-) 3,575.62
Motor Vehicle Equipment Purchases	383,906.00	388,328.39	4,422.39
Publications and Printing	92,734.00	63,827.70	(-) 28,906.30
Equipment Purchases	534,041.00	527,073.81	(-) 6,967.19
Computer Charges	1,841,107.00	1,833,653.72	(-) 7,453.28
Real Estate Rentals	116,790.00	112,896.16	(-) 3,893.84
Telecommunications	585,328.00	580,810.21	(-) 4,517.79
Per Diem, Fees and Contracts	10,402.00	10,374.46	(-) 27.54
Capital Outlay	850.00	830.88	(-) 19.12
Evidence Purchased	239,316.00	222,979.35	(-) 16,336.65
Postage	40,500.00	37,990.25	(-) 2,509.75
	<u>\$ 13,023,294.00</u>	<u>\$ 12,892,492.20</u>	<u>\$ (-) 130,801.80</u>
Excess of Funds Available over Expenditures		<u>\$ 90,977.86</u>	<u>\$ 90,977.86</u>

The above comparison indicates that Motor Vehicle Equipment Purchases were overspent in the amount of \$4,422.39. This overexpenditure is in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

JUDICIAL SYSTEM:

SUPREME COURT

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Supreme Court, as presented on page 14 of unit report, provided for expenditures totaling \$1,930,331.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,756,600.00	\$ 1,756,600.00	\$.00
Other Revenues Retained	173,731.00	175,642.27	1,911.27
	<u>\$ 1,930,331.00</u>	<u>\$ 1,932,242.27</u>	<u>\$ 1,911.27</u>
<u>EXPENDITURES</u>			
Cost of Operations	<u>\$ 1,930,331.00</u>	<u>\$ 1,913,194.30</u>	<u>\$ (-) 17,136.70</u>
Excess of Funds Available over Expenditures		<u>\$ 19,047.97</u>	<u>\$ 19,047.97</u>

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING LIMITS

JUDICIAL SYSTEM:
COURT OF APPEALS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Court of Appeals, as presented on page 14 of unit report, provided for expenditures totaling \$1,886,061.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,886,061.00	\$ 1,886,061.00	\$.00
Other Revenues Retained	.00	12,925.35	12,925.35
	<u>\$ 1,886,061.00</u>	<u>\$ 1,898,986.35</u>	<u>\$ 12,925.35</u>
<u>EXPENDITURES</u>			
Cost of Operations	<u>\$ 1,886,061.00</u>	<u>\$ 1,890,104.69</u>	<u>\$ 4,043.69</u>
Excess of Funds Available over Expenditures		<u>\$ 8,881.66</u>	<u>\$ 8,881.66</u>

The above comparison indicates that the actual expenditures of the Court of Appeals exceeded the approved budget.

JUDICIAL SYSTEM:
SUPERIOR COURTS

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Superior Courts, as presented on page 16 of unit report, provided for expenditures totaling \$12,987,161.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 12,987,161.00	\$ 12,987,161.00	\$.00
Federal Funds	.00	140,980.95	140,980.95
Other Revenues Retained	.00	171,837.55	171,837.55
	<u>\$ 12,987,161.00</u>	<u>\$ 13,299,979.50</u>	<u>\$ 312,818.50</u>
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	9,226.69	9,226.69
	<u>\$ 12,987,161.00</u>	<u>\$ 13,309,206.19</u>	<u>\$ 322,045.19</u>
<u>EXPENDITURES</u>			
Cost of Operations	<u>\$ 12,987,161.00</u>	<u>\$ 13,205,426.78</u>	<u>\$ 218,265.78</u>
Excess of Funds Available over Expenditures		<u>\$ 103,779.41</u>	<u>\$ 103,779.41</u>

The above comparison indicates that the actual expenditures of the Superior Courts exceeded the approved budget.

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSJUDICIAL SYSTEM:ADMINISTRATIVE OFFICE OF THE COURTSCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Administrative Office of the Courts, as presented on page 14 of unit report, provided for expenditures totaling \$1,412,098.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 721,571.00	\$ 721,571.00	\$.00
Federal Funds	690,527.00	535,838.79	(-) 154,688.21
Other Revenues Retained	.00	48,980.85	48,980.85
	\$ 1,412,098.00	\$ 1,306,390.64	\$ (-) 105,707.36
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	42,428.19	42,428.19
	\$ 1,412,098.00	\$ 1,348,818.83	\$ (-) 63,279.17
<u>EXPENDITURES</u>			
Cost of Operations	\$ 1,412,098.00	\$ 1,275,045.73	\$ (-) 137,052.27
Excess of Funds Available over Expenditures		\$ 73,773.10	\$ 73,773.10

JUDICIAL SYSTEM:APPELLATE COURT REPORTSCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Appellate Court Reports, as presented on page 12 of unit report, provided for expenditures totaling \$130,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 130,000.00	\$ 130,000.00	\$.00
<u>EXPENDITURES</u>			
Cost of Operations	\$ 130,000.00	\$ 109,806.54	\$ (-) 20,193.46
Excess of Funds Available over Expenditures		\$ 20,193.46	\$ 20,193.46

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSJUDICIAL SYSTEM:COURT REPORTING OF THE JUDICIAL COUNCIL, BOARD OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Court Reporting of the Judicial Council, as presented on page 12 of unit report, provided for expenditures totaling \$10,555.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 10,555.00	\$ 10,555.00	\$.00
Other Revenues Retained	.00	10,812.81	10,812.81
	<u>\$ 10,555.00</u>	<u>\$ 21,367.81</u>	<u>\$ 10,812.81</u>
<u>EXPENDITURES</u>			
Cost of Operations	<u>\$ 10,555.00</u>	<u>\$ 21,367.81</u>	<u>\$ 10,812.81</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

The above comparison indicates that the actual expenditures of the Board of Court Reporting of the Judicial Council exceeded the approved budget.

JUDICIAL SYSTEM:INDIGENT DEFENSE COUNCIL, GEORGIACOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Indigent Defense Council, as presented on page 14 of unit report, provided for expenditures totaling \$250,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 250,000.00	\$ 250,000.00	\$.00
Federal Funds	.00	290,541.19	290,541.19
Other Revenues Retained	.00	42,007.96	42,007.96
	<u>\$ 250,000.00</u>	<u>\$ 582,549.15</u>	<u>\$ 332,549.15</u>
<u>EXPENDITURES</u>			
Cost of Operations	<u>\$ 250,000.00</u>	<u>\$ 536,534.62</u>	<u>\$ 286,534.62</u>
Excess of Funds Available over Expenditures		<u>\$ 46,014.53</u>	<u>\$ 46,014.53</u>

The above comparison indicates that the actual expenditures of the Georgia Indigent Defense Council exceeded the approved budget.

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSJUDICIAL SYSTEM:JUDICIAL QUALIFICATIONS COMMISSIONCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Judicial Qualifications Commission, as presented on page 12 of unit report, provided for expenditures totaling \$41,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 41,000.00	\$ 41,000.00	\$.00
<u>EXPENDITURES</u>			
Cost of Operations	\$ 41,000.00	\$ 38,394.93	\$ (-) 2,605.07
Excess of Funds Available over Expenditures		\$ 2,605.07	\$ 2,605.07

JUDICIAL SYSTEM:JUSTICE COURTS TRAINING COUNCIL, GEORGIACOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Georgia Justice Courts Training Council, as presented on page 12 of unit report, provided for expenditures totaling \$20,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 20,000.00	\$ 20,000.00	\$.00
Other Revenues Retained	.00	9,893.71	9,893.71
	\$ 20,000.00	\$ 29,893.71	\$ 9,893.71
<u>EXPENDITURES</u>			
Cost of Operations	\$ 20,000.00	\$ 29,893.71	\$ 9,893.71
Excess of Funds Available over Expenditures		\$.00	\$.00

The above comparison indicates that the actual expenditures of the Georgia Justice Courts Training Council exceeded the approved budget.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY SPENDING UNITS

JUDICIAL SYSTEM:
JUVENILE COURT JUDGES, COUNCIL OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Council of Juvenile Court Judges, as presented on page 12 of unit report, provided for expenditures totaling \$78,905.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 78,905.00	\$ 78,905.00	\$.00
Federal Funds	.00	120,216.94	120,216.94
	<u>\$ 78,905.00</u>	<u>\$ 199,121.94</u>	<u>\$ 120,216.94</u>
<u>EXPENDITURES</u>			
Cost of Operations	<u>\$ 78,905.00</u>	<u>\$ 199,121.94</u>	<u>\$ 120,216.94</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

The above comparison indicates that the actual expenditures of the Council of Juvenile Court Judges exceeded the approved budget.

LABOR, DEPARTMENT OF
"A" INSPECTION DIVISION

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Inspection Division of the Department of Labor, "A" Budget, as presented in unit report, provided for expenditures totaling \$574,470.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 574,470.00	\$ 574,470.00	\$.00
<u>EXPENDITURES</u>			
Personal Services	\$ 464,694.00	\$ 457,656.29	\$ (-) 7,037.71
Regular Operating Expenses	8,996.00	9,107.94	111.94
Travel	78,000.00	70,430.74	(-) 7,569.26
Publications and Printing	7,000.00	6,948.61	(-) 51.39
Equipment Purchases	200.00	126.96	(-) 73.04
Real Estate Rentals	7,591.00	7,590.96	(-) .04
Telecommunications	6,989.00	6,393.50	(-) 595.50
Per Diem, Fees and Contracts	1,000.00	108.73	(-) 891.27
	<u>\$ 574,470.00</u>	<u>\$ 558,363.73</u>	<u>\$ (-) 16,106.27</u>
Excess of Funds Available over Expenditures		<u>\$ 16,106.27</u>	<u>\$ 16,106.27</u>

The above comparison indicates that Regular Operating Expenses were overspent in the amount of \$111.94. This over-expenditure is in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSLABOR, DEPARTMENT OF"B" BASIC EMPLOYMENT, WORK INCENTIVE, CORRECTIONAL SERVICES
AND COMPREHENSIVE EMPLOYMENT AND TRAININGCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Basic Employment, Work Incentive, Correctional Services and Comprehensive Employment and Training of the Department of Labor, "B" Budget, as presented in unit report, provided for expenditures totaling \$165,452,662.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 2,568,574.00	\$ 2,543,574.00	\$ (-) 25,000.00
Federal Funds	162,884,088.00	139,585,861.21	(-) 23,298,226.79
Other Revenues Retained	.00	54,642.50	54,642.50
	\$ 165,452,662.00	\$ 142,184,077.71	\$ (-) 23,268,584.29
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	1,305,309.16	1,305,309.16
	\$ <u>165,452,662.00</u>	\$ <u>143,489,386.87</u>	\$ (-) <u>21,963,275.13</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 44,896,260.00	\$ 41,660,790.08	\$ (-) 3,235,469.92
Regular Operating Expenses	4,857,865.00	3,299,336.71	(-) 1,558,528.29
Travel	1,443,236.00	1,270,254.61	(-) 172,981.39
Publications and Printing	36,500.00	9,705.16	(-) 26,794.84
Equipment Purchases	2,259,557.00	1,861,321.76	(-) 398,235.24
Computer Charges	1,136,311.00	893,481.30	(-) 242,829.70
Real Estate Rentals	2,164,622.00	1,818,615.49	(-) 346,006.51
Telecommunications	1,239,264.00	1,137,057.59	(-) 102,206.41
Per Diem, Fees and Contracts	3,713,500.00	1,770,703.41	(-) 1,942,796.59
Capital Outlay	450,000.00	417,444.42	(-) 32,555.58
Per Diem, Fees and Contracts (CETA)	2,255,547.00	1,047,278.24	(-) 1,208,268.76
W.I.N. Grants	1,000,000.00	509,485.95	(-) 490,514.05
CETA Direct Benefits	100,000,000.00	85,689,611.90	(-) 14,310,388.10
	\$ <u>165,452,662.00</u>	\$ <u>141,385,086.62</u>	\$ (-) <u>24,067,575.38</u>
Excess of Funds Available over Expenditures		\$ <u>2,104,300.25</u>	\$ <u>2,104,300.25</u>

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSLAW, DEPARTMENT OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Law, as presented on page 14 of unit report, provided for expenditures totaling \$3,591,770.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,330,545.00	\$ 3,330,545.00	\$.00
Other Revenues Retained	261,225.00	274,115.48	12,890.48
	<u>\$ 3,591,770.00</u>	<u>\$ 3,604,660.48</u>	<u>\$ 12,890.48</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 2,799,996.00	\$ 2,792,517.38	\$ (-) 7,478.62
Regular Operating Expenses	196,261.00	187,693.11	(-) 8,567.89
Travel	100,000.00	93,108.50	(-) 6,891.50
Publications and Printing	33,000.00	26,072.31	(-) 6,927.69
Equipment Purchases	27,700.00	27,357.35	(-) 342.65
Computer Charges	295.00	11.08	(-) 283.92
Real Estate Rentals	274,454.00	274,454.00	.00
Telecommunications	78,064.00	73,560.82	(-) 4,503.18
Per Diem, Fees and Contracts	30,000.00	23,217.93	(-) 6,782.07
Books for State Library	52,000.00	51,971.97	(-) 28.03
	<u>\$ 3,591,770.00</u>	<u>\$ 3,549,964.45</u>	<u>\$ (-) 41,805.55</u>
Excess of Funds Available over Expenditures		<u>\$ 54,696.03</u>	<u>\$ 54,696.03</u>

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

MEDICAL ASSISTANCE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Medical Assistance, as presented in unit report, provided for expenditures totaling \$618,429,407.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 153,741,109.00	\$ 153,741,109.00	\$.00
Federal Funds	413,781,126.00	307,193,800.22	(-) 106,587,325.78
Other Revenues Retained	11,965,707.00	13,335,379.49	1,369,672.49
	\$ 579,487,942.00	\$ 474,270,288.71	\$ (-) 105,217,653.29
 <u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	38,941,465.00	37,953,894.07	(-) 987,570.93
	<u>\$ 618,429,407.00</u>	<u>\$ 512,224,182.78</u>	<u>\$ (-) 106,205,224.22</u>
 <u>EXPENDITURES</u>			
Personal Services	\$ 4,509,982.00	\$ 4,289,044.13	\$ (-) 220,937.87
Regular Operating Expenses	350,739.00	280,625.20	(-) 70,113.80
Travel	123,520.00	92,574.19	(-) 30,945.81
Publications and Printing	83,550.00	73,463.79	(-) 10,086.21
Equipment Purchases	36,791.00	24,682.41	(-) 12,108.59
Computer Charges	5,960,260.00	5,523,064.44	(-) 437,195.56
Real Estate Rentals	306,204.00	269,164.68	(-) 37,039.32
Telecommunications	230,674.00	169,980.06	(-) 60,693.94
Per Diem, Fees and Contracts	7,152,690.00	5,839,780.55	(-) 1,312,909.45
Postage	713,150.00	615,103.82	(-) 98,046.18
Medicaid Benefits	471,352,000.00	377,895,572.61	(-) 93,456,427.39
Payments to Counties for Mental Health	7,002,387.00	5,405,465.09	(-) 1,596,921.91
Adult Emergency Dental Services	2,500,000.00	695,720.67	(-) 1,804,279.33
Audits Contracts	566,000.00	460,880.00	(-) 105,120.00
Contract with Georgia Medical			
Care Foundation	1,384,000.00	1,301,808.38	(-) 82,191.62
Adult Emergency Dental Services			
Reserve (1979)	1,037,553.00	99,363.50	(-) 938,189.50
Medicaid Benefits Reserve (1976)	364,019.00	(-) 324,695.84	(-) 688,714.84
Medicaid Benefits Reserve (1977)	1,504,211.00	(-) 45,908.87	(-) 1,550,119.87
Medicaid Benefits Reserve (1978)	16,720,851.00	1,213,770.58	(-) 15,507,080.42
Medicaid Benefits Reserve (1979)	94,574,472.00	62,253,649.41	(-) 32,320,822.59
Payments to Counties for Mental Health			
Reserve (1977)	4,352.00	.00	(-) 4,352.00
Payments to Counties for Mental Health			
Reserve (1978)	237,040.00	4,925.94	(-) 232,114.06
Payments to Counties for Mental Health			
Reserve (1979)	1,091,578.00	798,985.56	(-) 292,592.44
Federal Disallowance Reserve			
Nursing Home	623,384.00	.00	(-) 623,384.00
	<u>\$ 618,429,407.00</u>	<u>\$ 466,937,020.30</u>	<u>\$ (-) 151,492,386.70</u>
 Excess of Funds Available over Expenditures		<u>\$ 45,287,162.48</u>	<u>\$ 45,287,162.48</u>

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

OFFENDER REHABILITATION, DEPARTMENT OF
"A" OFFENDER REHABILITATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Offender Rehabilitation, "A" Budget, as presented in unit report, provided for expenditures totaling \$98,175,345.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 90,364,134.00	\$ 90,364,134.00	\$.00
Federal Funds	5,111,645.00	3,223,374.70	(-) 1,888,270.30
Other Revenues Retained	2,699,566.00	2,136,277.64	(-) 563,288.36
	\$ 98,175,345.00	\$ 95,723,786.34	\$ (-) 2,451,558.66
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	1,394,446.96	1,394,446.96
	\$ 98,175,345.00	\$ 97,118,233.30	\$ (-) 1,057,111.70
<u>EXPENDITURES</u>			
Personal Services	\$ 52,252,118.00	\$ 51,991,321.04	\$ (-) 260,796.96
Regular Operating Expenses	10,656,318.00	10,144,860.81	(-) 511,457.19
Travel	625,691.00	518,452.38	(-) 107,238.62
Motor Vehicle Equipment Purchases	871,600.00	870,233.19	(-) 1,366.81
Publications and Printing	116,758.00	109,538.16	(-) 7,219.84
Equipment Purchases	1,826,741.00	1,704,715.69	(-) 122,025.31
Computer Charges	386,770.00	380,077.45	(-) 6,692.55
Real Estate Rentals	1,273,276.00	1,257,644.42	(-) 15,631.58
Telecommunications	716,826.00	682,001.70	(-) 34,824.30
Per Diem, Fees and Contracts	1,680,210.00	1,189,923.02	(-) 490,286.98
Capital Outlay	12,170,597.00	11,822,250.20	(-) 348,346.80
Authority Lease Rentals	840,000.00	840,000.00	.00
Utilities	3,130,395.00	3,090,337.75	(-) 40,057.25
Payments to Central State Hospital for Meals	1,200,313.00	1,200,285.74	(-) 27.26
Payments to Central State Hospital for Utilities	387,000.00	386,999.34	(-) .66
Overtime	30,000.00	6,607.00	(-) 23,393.00
Court Costs	1,150,000.00	1,101,632.09	(-) 48,367.91
Inmate Release Funds	520,000.00	467,486.82	(-) 52,513.18
County Subsidy	4,707,500.00	4,628,969.50	(-) 78,530.50
County Subsidy for Jails	175,280.00	76,545.00	(-) 98,735.00
Outside Health Service Purchases	838,000.00	814,106.20	(-) 23,893.80
Payments to Talmadge Memorial Hospital	778,000.00	748,724.90	(-) 29,275.10
Central Repair Fund	711,952.00	655,598.04	(-) 56,353.96
Payments to Central State Hospital for Medical Services	1,130,000.00	1,058,652.39	(-) 71,347.61
	\$ 98,175,345.00	\$ 95,746,962.83	\$ (-) 2,428,382.17
Excess of Funds Available over Expenditures		\$ 1,371,270.47	\$ 1,371,270.47

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSOFFENDER REHABILITATION, DEPARTMENT OF
"B" PARDONS AND PAROLES, BOARD OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Pardons and Paroles of the Department of Offender Rehabilitation, "B" Budget, as presented in unit report, provided for expenditures totaling \$3,964,285.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,598,316.00	\$ 3,598,316.00	\$.00
Federal Funds	361,497.00	353,756.29	(-) 7,740.71
Other Revenues Retained	4,472.00	4,472.91	.91
	<u>\$ 3,964,285.00</u>	<u>\$ 3,956,545.20</u>	<u>\$ (-) 7,739.80</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 3,343,878.00	\$ 3,329,119.49	\$ (-) 14,758.51
Regular Operating Expenses	100,927.00	99,179.33	(-) 1,747.67
Travel	191,530.00	181,307.28	(-) 10,222.72
Publications and Printing	14,600.00	11,857.40	(-) 2,742.60
Equipment Purchases	61,177.00	63,610.18	2,433.18
Real Estate Rentals	99,171.00	89,043.71	(-) 10,127.29
Telecommunications	83,814.00	81,308.83	(-) 2,505.17
Per Diem, Fees and Contracts	59,938.00	59,845.30	(-) 92.70
County Jail Subsidy	9,250.00	7,545.00	(-) 1,705.00
	<u>\$ 3,964,285.00</u>	<u>\$ 3,922,816.52</u>	<u>\$ (-) 41,468.48</u>
Excess of Funds Available over Expenditures		<u>\$ 33,728.68</u>	<u>\$ 33,728.68</u>

The above comparison indicates that Equipment Purchases were overspent in the amount of \$2,433.18. This overexpenditure is in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSPERSONNEL BOARD, STATE - MERIT SYSTEM OF PERSONNEL ADMINISTRATIONCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Personnel Board, Merit System of Personnel Administration, as presented in unit report, provided for expenditures totaling \$82,700,720.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Federal Funds	\$ 622,984.00	\$ 525,794.58	\$(-) 97,189.42
Other Revenues Retained	82,077,736.00	91,575,600.03	9,497,864.03
	\$ 82,700,720.00	\$ 92,101,394.61	\$ 9,400,674.61
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	31,282,776.85	31,282,776.85
	\$ 82,700,720.00	\$ 123,384,171.46	\$ 40,683,451.46
<u>EXPENDITURES</u>			
Personal Services	\$ 2,620,746.00	\$ 2,589,637.76	\$(-) 31,108.24
Regular Operating Expenses	82,372.00	78,124.50	(-) 4,247.50
Travel	41,969.00	38,205.37	(-) 3,763.63
Publications and Printing	96,935.00	94,159.04	(-) 2,775.96
Equipment Purchases	27,803.00	27,022.21	(-) 780.79
Computer Charges	969,863.00	927,567.23	(-) 42,295.77
Real Estate Rentals	189,378.00	188,448.00	(-) 930.00
Telecommunications	65,934.00	60,595.75	(-) 5,338.25
Per Diem, Fees and Contracts	2,697,635.00	2,395,137.25	(-) 302,497.75
Postage	102,700.00	101,720.00	(-) 980.00
Federal Sub-grants to State and Local Agencies	335,385.00	246,797.06	(-) 88,587.94
Health Insurance Claim Payments	75,470,000.00	71,389,064.69	(-) 4,080,935.31
	\$ 82,700,720.00	\$ 78,136,478.86	\$(-) 4,564,241.14
Excess of Funds Available over Expenditures		\$ 45,247,692.60	\$ 45,247,692.60

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

PUBLIC SAFETY, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Public Safety, as presented in unit report, provided for expenditures totaling \$42,574,488.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 38,843,299.00	\$ 38,843,299.00	\$.00
Federal Funds	1,979,353.00	1,498,380.00	(-) 480,973.00
Other Revenues Retained	1,751,836.00	1,394,432.21	(-) 357,403.79
	\$ 42,574,488.00	\$ 41,736,111.21	\$ (-) 838,376.79
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	9,644.45	9,644.45
	\$ 42,574,488.00	\$ 41,745,755.66	\$ (-) 828,732.34
<u>EXPENDITURES</u>			
Personal Services	\$ 26,052,415.00	\$ 25,978,132.86	\$ (-) 74,282.14
Regular Operating Expenses	7,091,976.00	6,604,531.15	(-) 487,444.85
Travel	284,065.00	245,587.67	(-) 38,477.33
Motor Vehicle Equipment Purchases	3,891,507.00	3,888,691.71	(-) 2,815.29
Publications and Printing	838,356.00	828,728.64	(-) 9,627.36
Equipment Purchases	829,917.00	696,857.06	(-) 133,059.94
Computer Charges	1,786,939.00	1,731,942.83	(-) 54,996.17
Real Estate Rentals	63,088.00	59,009.52	(-) 4,078.48
Telecommunications	652,138.00	630,130.51	(-) 22,007.49
Per Diem, Fees and Contracts	510,294.00	425,967.97	(-) 84,326.03
Capital Outlay	30,500.00	30,000.00	(-) 500.00
Postage	364,793.00	363,874.58	(-) 918.42
Conviction Reports	178,500.00	175,784.00	(-) 2,716.00
	\$ 42,574,488.00	\$ 41,659,238.50	\$ (-) 915,249.50
Excess of Funds Available over Expenditures		\$ 86,517.16	\$ 86,517.16

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSPUBLIC SERVICE COMMISSIONCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Public Service Commission, as presented on page 16 of unit report, provided for expenditures totaling \$2,874,421.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 2,824,146.00	\$ 2,676,145.00	\$ (-) 148,001.00
Federal Funds	50,275.00	47,251.59	(-) 3,023.41
	\$ 2,874,421.00	\$ 2,723,396.59	\$ (-) 151,024.41
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	23,323.42	23,323.42
	\$ 2,874,421.00	\$ 2,746,720.01	\$ (-) 127,700.99
<u>EXPENDITURES</u>			
Personal Services	\$ 2,184,053.00	\$ 2,095,879.65	\$ (-) 88,173.35
Regular Operating Expenses	158,793.00	155,017.92	(-) 3,775.08
Travel	101,671.00	96,465.39	(-) 5,205.61
Motor Vehicle Equipment Purchases	40,600.00	40,521.25	(-) 78.75
Publications and Printing	7,400.00	9,097.99	1,697.99
Equipment Purchases	4,440.00	4,194.69	(-) 245.31
Computer Charges	8,000.00	7,476.00	(-) 524.00
Real Estate Rentals	132,510.00	131,584.21	(-) 925.79
Telecommunications	79,154.00	64,747.61	(-) 14,406.39
Per Diem, Fees and Contracts	157,800.00	37,859.43	(-) 119,940.57
	\$ 2,874,421.00	\$ 2,642,844.14	\$ (-) 231,576.86
Excess of Funds Available over Expenditures		\$ 103,875.87	\$ 103,875.87

The above comparison indicates that Publications and Printing were overspent in the amount of \$1,697.99. This over-expenditure is in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

STATE UNITS

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

REVENUE, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Revenue, as presented on page 30 of unit report, provided for expenditures totaling \$29,076,724.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 25,318,724.00	\$ 25,318,724.00	\$.00
Federal Funds	3,000.00	2,208.80	(-) 791.20
Other Revenues Retained	3,755,000.00	3,755,000.00	.00
	<u>\$ 29,076,724.00</u>	<u>\$ 29,075,932.80</u>	<u>\$ (-) 791.20</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 16,684,826.00	\$ 16,662,874.91	\$ (-) 21,951.09
Regular Operating Expenses	762,605.00	752,405.88	(-) 10,199.12
Travel	651,400.00	617,807.49	(-) 33,592.51
Publications and Printing	758,200.00	758,091.34	(-) 108.66
Equipment Purchases	69,575.00	68,058.49	(-) 1,516.51
Computer Charges	4,588,830.00	4,584,336.59	(-) 4,493.41
Real Estate Rentals	898,761.00	898,728.93	(-) 32.07
Telecommunications	375,227.00	355,070.99	(-) 20,156.01
Per Diem, Fees and Contracts	107,500.00	104,298.49	(-) 3,201.51
County Tax Officials/Retirement and FICA	515,000.00	511,029.53	(-) 3,970.47
Grants to Counties/Appraisal Staff	1,368,000.00	1,367,812.04	(-) 187.96
Motor Vehicle Tag Purchases	742,000.00	741,937.50	(-) 62.50
Motor Vehicle Decal Purchases	279,900.00	275,350.00	(-) 4,550.00
Postage	1,274,900.00	1,272,982.49	(-) 1,917.51
	<u>\$ 29,076,724.00</u>	<u>\$ 28,970,784.67</u>	<u>\$ (-) 105,939.33</u>
Excess of Funds Available over Expenditures		<u>\$ 105,148.13</u>	<u>\$ 105,148.13</u>

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

SECRETARY OF STATE

"A" SECRETARY OF STATE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Secretary of State, "A" Budget, as presented in unit report, provided for expenditures totaling \$9,825,371.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 9,696,744.00	\$ 9,633,244.00	\$ (-) 63,500.00
Federal Funds	76,361.00	68,266.91	(-) 8,094.09
Other Revenues Retained	52,266.00	62,985.31	10,719.31
	\$ 9,825,371.00	\$ 9,764,496.22	\$ (-) 60,874.78
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	3,269.27	3,269.27
	\$ 9,825,371.00	\$ 9,767,765.49	\$ (-) 57,605.51
<u>EXPENDITURES</u>			
Personal Services	\$ 5,626,488.00	\$ 5,538,801.56	\$ (-) 87,686.44
Regular Operating Expenses	1,119,512.00	1,115,512.16	(-) 3,999.84
Travel	172,798.00	146,378.00	(-) 26,420.00
Motor Vehicle Equipment Purchases	16,700.00	16,783.81	83.81
Publications and Printing	390,069.00	348,948.12	(-) 41,120.88
Equipment Purchases	108,403.00	108,375.73	(-) 27.27
Computer Charges	294,584.00	294,399.64	(-) 184.36
Real Estate Rentals	336,379.00	325,485.75	(-) 10,893.25
Telecommunications	165,186.00	161,233.19	(-) 3,952.81
Per Diem, Fees and Contracts	357,252.00	347,005.27	(-) 10,246.73
Authority Lease Rentals	1,238,000.00	1,238,000.00	.00
	\$ 9,825,371.00	\$ 9,640,923.23	\$ (-) 184,447.77
Excess of Funds Available over Expenditures		\$ 126,842.26	\$ 126,842.26

The above comparison indicates that Motor Vehicle Equipment Purchases were overspent in the amount of \$83.81. This overexpenditure is in violation of Section 59 of the Supplemental Appropriations Act of 1979-1980 as approved March 4, 1980.

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSSECRETARY OF STATE"B" REAL ESTATE COMMISSIONCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Real Estate Commission of the Secretary of State, "B" Budget, as presented in unit report, provided for expenditures totaling \$723,026.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ <u>723,026.00</u>	\$ <u>723,026.00</u>	\$ <u>.00</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 333,759.00	\$ 329,545.75	\$ (-) 4,213.25
Regular Operating Expenses	179,357.00	172,692.44	(-) 6,664.56
Travel	8,920.00	7,863.39	(-) 1,056.61
Motor Vehicle Equipment Purchases	5,000.00	4,992.00	(-) 8.00
Publications and Printing	27,000.00	25,379.81	(-) 1,620.19
Equipment Purchases	6,090.00	5,643.00	(-) 447.00
Computer Charges	33,000.00	31,555.22	(-) 1,444.78
Real Estate Rentals	25,400.00	25,200.00	(-) 200.00
Telecommunications	13,050.00	11,963.93	(-) 1,086.07
Per Diem, Fees and Contracts	91,450.00	90,074.40	(-) 1,375.60
	\$ <u>723,026.00</u>	\$ <u>704,909.94</u>	\$ (-) <u>18,116.06</u>
Excess of Funds Available over Expenditures		\$ <u>18,116.06</u>	\$ <u>18,116.06</u>

SUBSEQUENT INJURY TRUST FUNDCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The Subsequent Injury Trust Fund does not submit a budget for approval to the Office of Planning and Budget.

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

BY SPENDING UNITS

TRANSPORTATION, DEPARTMENT OF

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Department of Transportation, as presented in unit report, provided for expenditures totaling \$1,272,732,205.64. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 322,307,540.00	\$ 322,307,540.00	\$.00
Federal Funds	469,015,206.31	475,818,710.54	6,803,504.23
Other Revenues Retained	10,513,325.44	12,004,261.07	1,490,935.63
	\$ 801,836,071.75	\$ 810,130,511.61	\$ 8,294,439.86
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	470,896,133.89	363,800,891.61	(-) 107,095,242.28
	\$ 1,272,732,205.64	\$ 1,173,931,403.22	\$ (-) 98,800,802.42
<u>EXPENDITURES</u>			
Personal Services	\$ 110,201,820.00	\$ 104,035,589.41	\$ (-) 6,166,230.59
Regular Operating Expenses	46,272,132.06	38,450,767.03	(-) 7,821,365.03
Travel	1,918,812.00	1,611,836.02	(-) 306,975.98
Motor Vehicle Equipment Purchases	2,950,906.98	2,171,146.69	(-) 779,760.29
Publications and Printing	729,076.76	594,964.36	(-) 134,112.40
Equipment Purchases	4,136,334.06	2,722,043.48	(-) 1,414,290.58
Computer Charges	1,220,000.00	1,128,912.65	(-) 91,087.35
Real Estate Rentals	880,975.78	874,426.75	(-) 6,549.03
Telecommunications	1,180,022.52	1,046,104.89	(-) 133,917.63
Per Diem, Fees and Contracts	12,805,502.56	10,532,901.02	(-) 2,272,601.54
Capital Outlay	1,056,922,121.44	540,071,155.63	(-) 516,850,965.81
Authority Lease Rentals	25,174,101.00	25,174,100.88	(-) .12
State of Georgia General Obligation			
Debt Sinking Fund	3,735,425.00	3,735,423.87	(-) 1.13
Mass Transit Grants	1,711,606.02	1,142,987.03	(-) 568,618.99
Harbor Maintenance Payments	950,000.00	950,000.00	.00
Capital Outlay - Airport Development	650,000.00	626,817.68	(-) 23,182.32
Capital Outlay - Airport Operational			
Improvements	1,293,369.46	1,231,850.95	(-) 61,518.51
	\$ 1,272,732,205.64	\$ 736,101,028.34	\$ (-) 536,631,177.30
Excess of Funds Available over Expenditures		\$ 437,830,374.88	\$ 437,830,374.88

STATE UNITSCOMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSVETERANS SERVICE, STATE DEPARTMENT OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Department of Veterans Service, as presented on page 14 of unit report, provided for expenditures totaling \$10,740,711.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGET'D</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 8,567,774.00	\$ 8,535,875.00	\$(-) 31,899.00
State Funds	2,172,937.00	1,987,642.15	(-) 185,294.85
Federal Funds			
	<u>\$ 10,740,711.00</u>	<u>\$ 10,523,517.15</u>	<u>\$(-) 217,193.85</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 2,466,371.00	\$ 2,429,256.31	\$(-) 37,114.69
Regular Operating Expenses	110,640.00	110,171.12	(-) 468.88
Travel	74,495.00	69,135.10	(-) 5,359.90
Publications and Printing	18,000.00	17,872.84	(-) 127.16
Equipment Purchases	76,373.00	75,691.41	(-) 681.59
Computer Charges	400.00	197.30	(-) 202.70
Real Estate Rentals	116,591.00	116,384.12	(-) 206.88
Telecommunications	55,889.00	49,847.88	(-) 6,041.12
Per Diem, Fees and Contracts	7,000.00	4,709.52	(-) 2,290.48
Capital Outlay	46,300.00	45,341.85	(-) 958.15
Grants to Confederate Widows	3,966.00	3,308.00	(-) 658.00
Operating Expense/Payments to Central State Hospital	5,311,563.00	5,131,574.50	(-) 179,988.50
Operating Expense/Payments to Medical College of Georgia	2,291,266.00	2,214,724.33	(-) 76,541.67
Regular Operating Expenses for Projects	161,900.00	161,739.60	(-) 160.40
	<u>\$ 10,740,711.00</u>	<u>\$ 10,429,953.88</u>	<u>\$(-) 310,757.12</u>
Excess of Funds Available over Expenditures		<u>\$ 93,563.27</u>	<u>\$ 93,563.27</u>

WARM SPRINGS MEMORIAL COMMISSION, FRANKLIN D. ROOSEVELTCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The Franklin D. Roosevelt Warm Springs Memorial Commission does not file a budget with the Office of Planning and Budget.

STATE UNITS

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COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESBY SPENDING UNITSWORKERS' COMPENSATION, STATE BOARD OFCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the State Board of Workers' Compensation, as presented on page 14 of unit report, provided for expenditures totaling \$3,039,981.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 3,023,044.00	\$ 3,020,044.00	\$(-) 3,000.00
State Funds	16,937.00	14,953.62	(-) 1,983.38
Other Revenues Retained			
	<u>\$ 3,039,981.00</u>	<u>\$ 3,034,997.62</u>	<u>\$(-) 4,983.38</u>
<u>EXPENDITURES</u>			
Personal Services	\$ 2,405,553.00	\$ 2,390,518.06	\$(-) 15,034.94
Regular Operating Expenses	72,950.00	65,570.48	(-) 7,379.52
Travel	44,000.00	43,893.72	(-) 106.28
Motor Vehicle Equipment Purchases	4,000.00	4,000.00	.00
Publications and Printing	34,000.00	31,792.86	(-) 2,207.14
Equipment Purchases	13,500.00	13,237.62	(-) 262.38
Computer Charges	97,700.00	95,967.22	(-) 1,732.78
Real Estate Rentals	199,588.00	199,500.60	(-) 87.40
Telecommunications	70,000.00	64,441.40	(-) 5,558.60
Per Diem, Fees and Contracts	51,690.00	51,214.56	(-) 475.44
Postage	47,000.00	46,312.96	(-) 687.04
	<u>\$ 3,039,981.00</u>	<u>\$ 3,006,449.48</u>	<u>\$(-) 33,531.52</u>
Excess of Funds Available over Expenditures		<u>\$ 28,548.14</u>	<u>\$ 28,548.14</u>

SECTION II
REPORT OF THE STATE AUDITOR OF GEORGIA
OF
ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

GENERAL COMMENTS

INTRODUCTION

This is Section II of the annual report of the State Auditor. This section reports on the financial operations of all units of the University System of Georgia for the fiscal year ended June 30, 1980.

Section I of this report deals with the financial operations of all State agencies for the fiscal year ended June 30, 1980.

FINANCIAL CONDITION

The Combined Balance Sheet of all units of the University System of Georgia, as presented on pages 232 and 233, shows there was an unreserved fund balance (surplus) in Budget Funds of \$238,776.58 at June 30, 1980. Budget Funds include Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund.

The combined fund balances of Auxiliary Enterprises was \$21,896,988.36. These fund balances were retained by the individual institutions for operations in subsequent periods.

Non-operating funds maintained by the various institutions consist of Restricted Funds, Loan Funds, Endowment Funds, Agency Funds - Student Activities and Agency Funds - Private Trust. The fund balances at June 30, 1980, were subject to the provisions of the grants and contracts under which the funds were received.

The fund equity of the Expended Plant Fund was \$1,122,185,822.65 at June 30, 1980, which represents the accumulated balances of funds expended for each institution. No provision has been made for obsolescence. Records at the institutions did not indicate the appraised value or replacement cost.

FUNDS AVAILABLE AND EXPENDITURES

A summary of funds available and expenditures of all units of the University System of Georgia for the fiscal year ended June 30, 1980, for Resident Instruction Fund, Other Organized Activities, Unexpended Plant Fund and Auxiliary Enterprises is as follows:

<u>FUNDS AVAILABLE</u>	<u>TOTAL</u>	<u>BUDGET FUNDS</u>	<u>AUXILIARY ENTERPRISES</u>
<u>REVENUES</u>			
Allotments from Board of Regents of the University System of Georgia State Funds	\$ 350,137,493.00	\$ 350,137,493.00	
Other Revenues Retained	116,771,427.93	116,771,427.93	
Gifts and Grants	184,774,606.32	146,360,473.73	\$ 38,414,132.59
Other			
Total Revenues	\$ 651,683,527.25	\$ 613,269,394.66	\$ 38,414,132.59
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfers from Fund Balances			
Reserved	8,065,445.82	422,611.13	7,642,834.69
Unreserved	4,750,152.82	.00	4,750,152.82
Total Funds Available	\$ 664,499,125.89	\$ 613,692,005.79	\$ 50,807,120.10
<u>EXPENDITURES</u>			
Personal Services	\$ 455,542,187.82	\$ 433,166,695.08	\$ 22,375,492.74
Operating Expenses	172,072,297.90	157,706,333.65	14,365,964.25
Capital Outlay	20,058,704.53	20,058,704.53	
Other	1,853,783.25	1,853,783.25	
	\$ 649,526,973.50	\$ 612,785,516.51	\$ 36,741,456.99
Excess of Funds Available over Expenditures	14,972,152.39	906,489.28	14,065,663.11
	\$ 664,499,125.89	\$ 613,692,005.79	\$ 50,807,120.10

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

The total approved budget for the Board of Regents of the University System of Georgia includes the operations of the Regents' Central Office, allocations for specific purposes and grants to the teaching institutions. The Schedule of Budget Transfers to Other Units, as presented on pages 60 and 61 of the Board of Regents of the University System of Georgia audit report, showed that the total approved budget for units of the University System was \$639,750,266.00.

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures for all units of the University System of Georgia may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Allotments from Board of Regents of the University System of Georgia			
State Funds	\$ 350,137,493.00	\$ 350,137,493.00	\$.00
Other Revenues Retained	<u>289,482,850.00</u>	<u>263,131,901.66</u>	<u>(-) 26,350,948.34</u>
	\$ 639,620,343.00	\$ 613,269,394.66	\$ (-) 26,350,948.34
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfers from Fund Balances	<u>129,923.00</u>	<u>422,611.13</u>	<u>292,688.13</u>
	<u>\$ 639,750,266.00</u>	<u>\$ 613,692,005.79</u>	<u>\$ (-) 26,058,260.21</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 371,618,889.00	\$ 366,106,999.24	\$ (-) 5,511,889.76
Sponsored Operations	71,194,600.00	67,059,695.84	(-) 4,134,904.16
Operating Expenses			
Education, General and Departmental Services	118,201,353.00	116,207,602.80	(-) 1,993,750.20
Sponsored Operations	53,657,950.00	41,498,730.85	(-) 12,159,219.15
Capital Outlay	23,183,874.00	20,058,704.53	(-) 3,125,169.47
Other	<u>1,893,600.00</u>	<u>1,853,783.25</u>	<u>(-) 39,816.75</u>
	<u>\$ 639,750,266.00</u>	<u>\$ 612,785,516.51</u>	<u>\$ (-) 26,964,749.49</u>
Excess of Funds Available over Expenditures		<u>\$ 906,489.28</u>	<u>\$ 906,489.28</u>

The above budget comparison is for the Resident Instruction Fund, Other Organized Activities and Unexpended Plant Fund. The budgets for Auxiliary Enterprises are approved by the Board of Regents, but are not forwarded to the Office of Planning and Budget.

The above budget comparison includes an object classification of Other. This classification represents expenditures that were not designated as Personal Services, Operating Expenses or Capital Outlay. A schedule of Other expenditures by units of the University System of Georgia showing the project activity is presented on pages 302 and 303 of this report.

Expenditures were within budget approvals for the units collectively; however, several of the units exceeded budget provisions for expenditures.

GENERAL

A comparison of approved budget to total funds available and expenditures by units of the University System of Georgia is presented on pages 306 through 350 of this report.

Reports of all units of the University System of Georgia with fuller detail and analysis are on file in the State Auditor's office and are open to public inspection.

AUDIT FINDINGS

Unusual comments made in the individual audit reports by units of the University System of Georgia are quoted as follows:

GRADUATE INSTITUTIONSGEORGIA INSTITUTE OF TECHNOLOGYOVERPAYMENTS OF PAYROLL

In the audit reports for the years ended June 30, 1978, and June 30, 1979, comments were made that salary overpayments totaling \$618.55 had occurred. In the year under review, collection of the total overpayments was secured and deposited to the appropriate fund.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

RETURNED CHECKS ON HAND

The audit report for the year ended June 30, 1979, called attention to the lack of control for returned checks. In the year under review, appropriate procedures were established to minimize loss due to returned checks.

INVENTORY OF EQUIPMENT

The audit reports for the three previous fiscal years have called attention to a serious lack of internal control in the area of inventory control records of equipment. In the year under review, attempts were made by the Institute's Internal Audit Department to locate certain pieces of computer equipment, as requested in the audit report for the year ended June 30, 1978. The results of this internal audit are as follows:

- (1) Equipment was not in the locations designated on the inventory listing.
- (2) Description of the equipment on the inventory listing was inadequate to determine the possible location of the item.
- (3) Equipment was transferred to another department and not reported to the inventory section.
- (4) Equipment was inoperable and/or not in use.
- (5) Items were not recorded in the inventory records on a timely basis. Equipment purchased in the fiscal year ended June 30, 1979, were not put on inventory records until April, 1980.
- (6) Trade-ins were not taken off inventory control records.

Based on the findings mentioned above, it is our opinion, that serious internal control problems still exist.

CODING OF TRANSACTIONS

The audit report for the year ended June 30, 1979, cited the Institute for noncompliance with the Accounting Procedures and Instructions Manual issued by the Board of Regents of the University System of Georgia. In the year under review, these procedures were greatly improved.

FACILITIES MANAGEMENT SYSTEM

In the year under review, it was discovered that in April of 1978, the Physical Plant Department of Georgia Institute of Technology had begun construction on a computerized system to regulate and monitor the temperature, provide security and to act as a surveillance device for maintenance problems in buildings throughout the campus.

Funds budgeted and appropriated for "Operating Expenses" in fiscal years ended June 30, 1978, 1979 and 1980 were expended for the "Capital Outlay" project referred to above through Physical Plant operations. The expenditures for this project were recorded on the books and records of Georgia Institute of Technology as "Operating Expenses" and are summarized by object class and by fiscal year as follows:

Fiscal Year Ended June 30, 1978		
Utilities	\$ 62,000.00	
Equipment Purchases	<u>74,872.56</u>	\$ 136,872.56
Fiscal Year Ended June 30, 1979		
Utilities	\$ 241,677.64	
Equipment Purchases	<u>18,941.33</u>	260,618.97
Fiscal Year Ended June 30, 1980		
Utilities	\$ 292,475.89	
Equipment Purchases	<u>35,706.11</u>	328,182.00
Total accumulated expenditures at June 30, 1980		<u>\$ 725,673.53</u>

The expenditures shown above, charged to Utilities, were actually paid to the Engineering Experiment Station for "Contracted Services" rendered on this project.

Adjustments have been made to reflect the total expenditures of \$725,673.53 as addition to Investment in Plant in unit report. At June 30, 1980, this project was incomplete and estimates for remaining project costs were unknown.

Future expenditures for this project should be budgeted as "Capital Outlay" and recorded accordingly on the books and records of the Institute.

AUDIT FINDINGS continued

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA

AUXILIARY ENTERPRISES

In the year ended June 30, 1980, it was determined that the Auxiliary Enterprises had a theft loss of \$267.09. Complete restitution was made by the State of Georgia Self-Insurance Trust Fund.

UNIVERSITY OF GEORGIA

RESTRICTED FUNDS

In the audit reports for prior years, it has been suggested that records be maintained to reflect uncollected resources available for each grant at any time and that reimbursements for expenditures be secured from each grantor promptly. In the year under review, no changes were made in the record keeping as suggested. Any expenditures made with reimbursement not forthcoming from grantors will have to be funded from the regular operations of the University.

SENIOR COLLEGES

ALBANY STATE COLLEGE

PRIOR YEARS' FINDINGS

RESIDENT INSTRUCTION FUND

In the year ended June 30, 1978, Albany State College expended \$88.50 for Christmas cards. Expenditures of this nature are beyond the customary scope of educational purposes, and reimbursement should be secured for deposit to the Resident Instruction Fund. In the year under review, no record of reimbursement was recorded to the Resident Instruction Fund.

UNEXPENDED PLANT FUND

In the audit report for the year ended June 30, 1977, the following comment was made:

"...it was noted that \$9,177.84 was reserved for student loans by the College. The money loaned to students was received from the sale of surplus property in prior years. All efforts should be made to collect outstanding notes, and these funds should be used for proper Unexpended Plant Fund purposes only."

In the years ended June 30, 1979, and June 30, 1980, student loans collected were \$259.48 and \$33.00, respectively, leaving a balance of \$8,885.36 to be collected.

RESIDENT INSTRUCTION FUND

DEFERRED FEES

The auditors noted during the course of the audit that some student fees were being deferred. There is no provision in the policies of the Board of Regents or State law for the deferment of student fees. This practice should be discontinued immediately or the person or persons responsible for authorizing such deferments could be held personally liable for the uncollected amounts.

RETURNED CHECKS

The cash balance at June 30, 1980, included \$921.08 in checks which had been returned for insufficient funds. It is the responsibility of Albany State College to effect collection of these returned checks.

LOAN FUNDS

In the year under review, the general ledger for the National Direct Student Loan Fund and the Nursing Students Loan Fund did not balance with subsidiary accounts receivable records. Periodic reconciliation of general ledger accounts to subsidiary records is necessary to insure proper control.

INVENTORY OF EQUIPMENT

Audit tests were made to determine the accuracy of equipment inventory control records and the physical location of items in specified departments. Based on the results of these audit tests, it is evident that the following conditions existed at June 30, 1980:

AUDIT FINDINGS continued

SENIOR COLLEGES continued

ALBANY STATE COLLEGE continued

INVENTORY OF EQUIPMENT continued

- (1) Equipment purchases were not added to the inventory control records on a timely basis.
- (2) Equipment was located with inventory decal missing.
- (3) Equipment in the inventory control records could not be physically located during the audit.
- (4) Equipment was found in locations different from the locations reflected by the inventory control records.

Appropriate administrative action should be taken to correct these deficiencies.

COLUMBUS COLLEGE

RETURNED CHECKS

The cash balance at June 30, 1980, included \$1,372.38 in checks given by individuals which had been returned by the bank unpaid. Action should be taken immediately to effect the collection of these returned checks. It is recommended that the College develop, in writing, clearly defined returned check policies and procedures.

FORT VALLEY STATE COLLEGE

In the year ended June 30, 1979, the letter of transmittal included a paragraph stating that the condition of the records presented for examination and lack of sufficient evidential data failed to provide an adequate basis for formulating an opinion of the financial condition of Fort Valley State College. In the year under review, improvements were made in accounting procedures. Sufficient verifications and tests were made in order that an attestation could be made to the financial statements included in this report. However, weaknesses in various internal control procedures were found to be less than minimum requirements of generally accepted accounting standards. The following comments relate to some of the areas and include recommendations for improvement of internal controls:

CASH

The Analysis of Cash on Hand and in Banks, Schedule "1" of unit report, shows that an overall deficit of \$92,836.32 existed at June 30, 1980, and that checks totaling \$16,469.36 were returned by the bank as uncollectible. In the year under review, disbursements were made without sufficient funds on deposit which resulted in bank charges of more than \$4,000.00. All but \$512.00 of these charges were refunded by banks.

Ledgers and journals were not maintained to reflect deposits made and checks drawn against specific bank accounts. Bank statements were not reconciled adequately or timely, and corrections were not made to adjust ledger balances to actual reconciled bank balances. Financial aid checks were disbursed on the operating account without recording transactions in journals and ledgers, and timely and accurate deposits were not made to fund these disbursements. Payroll payments were not funded or corrected on an imprest basis.

STUDENT ACCOUNTS RECEIVABLE

At June 30, 1980, accounts receivable due from students were shown in the following funds:

Resident Instruction Fund	\$ 71,758.70
Auxiliary Enterprises	78,439.00
Student Activities	<u>10,803.00</u>
	<u>\$ 161,000.70</u>

A list of amounts due from students for each fund was produced from the new computer system. In addition, a separate listing of the accounts arranged alphabetically and summarized by the fiscal year in which the accounts were created was produced which showed as follows:

AUDIT FINDINGS continued

SENIOR COLLEGES continued

PORT VALLEY STATE COLLEGE continued

STUDENT ACCOUNTS RECEIVABLE continued

1968	\$ 14.00
1969	410.65
1970	426.35
1971	885.85
1972	12.00
1973	225.00
1974	617.85
1975	3,160.61
1976	15,073.70
1977	13,780.82
1978	30,514.00
1979	59,447.85
1980	36,432.02
	<u>\$ 161,000.70</u>

These balances have accumulated because of extension and credit to students and deferments in collection of assessed fees. There is no provision in policies of the Board of Regents for operations of stores and other services on a credit basis or for deferment of student fees. Officials approving extensions of credit or fee deferments could be held personally responsible for losses incurred by the College in the delivery of goods and services. It is recommended that the practice of extension of credit and deferment of fees be discontinued immediately. It is also recommended that legal means be used to collect all outstanding balances.

ACCOUNTS PAYABLE

Port Valley State College followed policies of the Board of Regents providing for recording disbursements on the cash basis except that obligations existing at the end of each fiscal year are recorded on the books. In the year under review, the obligations recorded at June 30, 1979, were not liquidated on a timely basis and \$43,235.36 was adjusted to Surplus. It is recommended that obligations recorded at the end of the fiscal period be liquidated whenever delivery of goods or services is complete.

LOAN FUNDS

No records were maintained of the Loan Funds on a regular basis during the year. It is recommended that Loan Fund transactions, as well as transactions for all funds, be recorded as they occur and that subsidiary ledger records be reconciled with general ledger control accounts on a monthly basis.

UNEXPENDED PLANT FUND

In the year under review, project costs recorded in the Unexpended Plant Fund were not documented by proper voucher documentation. It is recommended that costs for contracts, fees and other expenses recorded in the Unexpended Plant Fund be based on documentary evidence of obligations.

PERSONAL SERVICES, TRAVEL AND PER DIEM AND FEES

Information supplied for accumulation of data for personal services, travel and per diem and fees was not reconciled with ledger controls and did not include all payments made during the year. It is recommended that care be exercised to assure that all costs for personal services, travel and per diem and fees are charged to the proper ledger accounts and that information furnished is reconciled to these ledger controls.

DEFICITS TO BE FUNDED FROM SUBSEQUENT YEARS' OPERATIONS

At June 30, 1980, the deficit in the Auxiliary Enterprises was \$652,075.25 and the deficit in the Student Activities Fund was \$28,866.53. These deficits were reduced from \$686,300.59 and \$45,254.70, respectively, at July 1, 1979. These deficits have a direct relation to the lack of sufficient funds to meet obligations of all funds of the College on a current basis.

AUDIT FINDINGS continued

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE continued

ACCOUNTING SYSTEM

Effective July 1, 1980, a new computer system utilizing standard programs designed by the Board of Regents was installed. The computer tools should provide information required for management and reporting purposes if transactional data are accurately accumulated prior to entry into the computer system and documentary evidence is systematically filed to support general and subsidiary ledger controls.

GEORGIA COLLEGE

LOAN FUNDS

In the year ended June 30, 1980, subsidiary ledger controls for individual student loan balances were not maintained in direct conjunction with the general ledger control account. The total of individual balances is not reconciled with the general ledger control on a continuing basis. It is recommended that reconciliation of the subsidiary records to the major control be reconciled on a regular basis.

NORTH GEORGIA COLLEGE

LOAN FUNDS

In the year ended June 30, 1980, an adjustment of \$631.24 was made to students notes receivable. This adjustment was made to correct errors in prior years of recording student loan repayments as interest income and not repayment of loan principal and to write off small uncollectible loan balances. In the future, care should be taken to insure proper distribution between principal and interest on student loan repayments.

SAVANNAH STATE COLLEGE

ANNUAL LEAVE RECORDS

In the year under review, it was noted that inadequate and incomplete annual leave records were being maintained by officials at Savannah State College. However, the auditors were assured that corrective action would be taken immediately to correct this deficiency.

LOAN FUNDS

In the year ended June 30, 1979, Savannah State College made adjusting entries to correct the outstanding loan balances of National Direct Student Loan Fund. However, there was no audit trail available for the auditors to verify the accuracy of these adjustments. The auditors were assured verification could be provided and would be available for fiscal year 1980 audit.

At the close of this audit no verification had been provided for the fiscal year 1979 adjusting entries. Furthermore, no reconciliation could be provided for the outstanding loans at fiscal year ended June 30, 1980.

INVENTORY OF EQUIPMENT

Audit tests were made to determine the accuracy of inventory control records and the physical location of items in specified departments. Based on the results of these audit tests, it is evident that the following conditions existed at June 30, 1980:

- (1) Equipment purchases were not added to the inventory control records on a timely basis.
- (2) Savannah State College had no interim or internal audit procedures to test periodically the accuracy of their inventory control records.

Appropriate administrative action should be taken to correct these deficiencies.

AGENCY FUNDS - STUDENT ACTIVITIES

The Student Activities Fund of Savannah State College ended the year with an accumulated deficit of \$21,764.42. Action should be initiated by the officials of Savannah State College to fund this deficit.

AUDIT FINDINGS continued

JUNIOR COLLEGES

MACON JUNIOR COLLEGE

EQUIPMENT INVENTORY

In the year under review, it was noted that equipment purchased since June 30, 1978, had not been added to the equipment inventory records. Also, no records were made to indicate the transfer of equipment from one location to another. Immediate action should be taken by officials at Macon Junior College to correct these deficiencies.

MIDDLE GEORGIA COLLEGE

RESIDENT INSTRUCTION FUND

DEFERRED FEES

The auditors noted during the course of the audit that some student fees were being deferred. There is no provision in the policies of the Board of Regents or State law for the deferment of student fees. This practice should be discontinued immediately or the person or persons responsible for authorizing such deferments could be held personally liable for the uncollected amounts.

LOAN FUNDS

The auditors noted during the course of the audit the following deficiencies in the National Direct Student Loan Fund:

- (1) Debtors are not billed on a timely basis.
- (2) Collection agency procedures are not administered equally.
- (3) Delinquent debtors' records are not flagged at the registrar's office.

These deficiencies have resulted in an abnormally high default rate which indicates a deterioration in internal control over the entire collection process.

At the time of this audit, steps were being taken to turn these notes receivable over to a billing agency.

OTHER

SKIDAWAY INSTITUTE OF OCEANOGRAPHY

OTHER ORGANIZED ACTIVITIES

LATE FILING PENALTY

In the year ended June 30, 1979, a payment of \$617.05 was made to the Internal Revenue Service for a penalty assessed for failure of the Skidaway Institute of Oceanography to meet the deposit requirements of Federal Income Taxes withheld. In the year under review, reimbursement of \$617.05 was secured from the Internal Revenue Service.

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMBINED BALANCE SHEET
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
JUNE 30, 1980

<u>ASSETS</u>	<u>CURRENT FUNDS</u>				
	<u>RESIDENT INSTRUCTION FUND</u>	<u>OTHER ORGANIZED ACTIVITIES</u>	<u>RESTRICTED FUNDS</u>	<u>AUXILIARY ENTERPRISES</u>	<u>LOAN FUNDS</u>
Cash on Hand and in Banks	\$12,171,228.86	\$2,419,137.33	\$(-) 8,071,958.40	\$15,399,177.93	\$ 2,410,484.17
Accounts Receivable	15,275,586.29	6,089,147.43	16,986,184.57	1,271,658.38	.00
Inventories	3,649,397.91	1,307,690.38	.00	6,024,195.48	.00
Investments	.00	.00	.00	73,595.22	32,585,015.49
Investment in Plant	.00	.00	.00	.00	.00
 Total Assets	 <u>\$31,096,213.06</u>	 <u>\$9,815,975.14</u>	 <u>\$ 8,914,226.17</u>	 <u>\$22,768,627.01</u>	 <u>\$34,995,499.66</u>
 <u>LIABILITIES AND FUND EQUITY</u>					
Liabilities	\$16,951,476.32	\$7,880,579.27	\$.00	\$ 871,638.65	\$.00
Fund Equity					
Investment in General Fixed Assets	\$.00	\$.00	\$.00	\$.00	\$.00
Fund Balances					
Reserved	14,077,937.09	1,820,228.50	.00	17,346,149.14	34,995,499.66
Unreserved					
Designated for Subsequent Years'					
Expenditures	.00	.00	8,914,226.17	4,550,839.22	.00
Designated for Revenue Sharing	.00	.00	.00	.00	.00
Surplus	<u>66,799.65</u>	<u>112,167.37</u>	<u>.00</u>	<u>.00</u>	<u>.00</u>
Total Fund Equity	<u>\$14,144,736.74</u>	<u>\$1,935,395.87</u>	<u>\$ 8,914,226.17</u>	<u>\$21,896,988.36</u>	<u>\$34,995,499.66</u>
 Total Liabilities and Fund Equity	 <u>\$31,096,213.06</u>	 <u>\$9,815,975.14</u>	 <u>\$ 8,914,226.17</u>	 <u>\$22,768,627.01</u>	 <u>\$34,995,499.66</u>

The accompanying notes are an integral part of these financial statements.

COMBINED BALANCE SHEET

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OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

JUNE 30, 1980

ENDOWMENT FUNDS	PLANT FUNDS		AGENCY FUNDS		TOTALS (Memorandum Only)	
	UNEXPENDED	EXPENDED	STUDENT ACTIVITIES	PRIVATE TRUST	1980	1979
\$13,170,977.18	\$ 5,667,632.32	\$.00	\$2,184,025.14	\$16,976,211.48	\$ 62,326,916.01	\$ 47,334,975.68
.00	11,093,420.31	.00	118,904.22	50,745.43	50,885,646.63	48,599,929.09
.00	.00	.00	.00	.00	10,981,283.77	9,187,997.56
13,901,670.22	38,885.36	.00	45,016.98	700,018.75	47,344,202.02	57,258,283.77
.00	.00	1,122,185,822.65	.00	.00	1,122,185,822.65	1,049,069,691.35
<u>\$27,072,647.40</u>	<u>\$16,799,937.99</u>	<u>\$1,122,185,822.65</u>	<u>\$2,347,946.34</u>	<u>\$17,726,975.66</u>	<u>\$1,293,723,871.08</u>	<u>\$1,211,450,877.45</u>
 \$.00	 \$16,470,086.98	 \$.00	 \$ 109,563.20	 \$.00	 \$ 42,283,344.42	 \$ 44,184,872.48
 \$.00	 \$.00	 \$1,122,185,822.65	 \$.00	 \$.00	 \$1,122,185,822.65	 \$1,049,069,691.35
 27,072,647.40	 270,041.45	 .00	 773,307.48	 17,726,975.66	 114,085,786.38	 107,261,753.64
 .00	 .00	 .00	 1,465,075.66	 .00	 14,930,141.05	 10,350,680.55
 .00	 .00	 .00	 .00	 .00	 .00	 2,100.00
 .00	 59,809.56	 .00	 .00	 .00	 238,776.58	 581,779.43
<u>\$27,072,647.40</u>	<u>\$ 329,851.01</u>	<u>\$1,122,185,822.65</u>	<u>\$2,238,383.14</u>	<u>\$17,726,975.66</u>	<u>\$1,251,440,526.66</u>	<u>\$1,167,266,004.97</u>
<u>\$27,072,647.40</u>	<u>\$16,799,937.99</u>	<u>\$1,122,185,822.65</u>	<u>\$2,347,946.34</u>	<u>\$17,726,975.66</u>	<u>\$1,293,723,871.08</u>	<u>\$1,211,450,877.45</u>

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1980

FUNDS AVAILABLE	RESIDENT INSTRUCTION FUND			CURRENT FUNDS
	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	OTHER EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
REVENUES				
STATE FUNDS				
Allotments from Board of Regents of the University System of Georgia	\$ 282,721,767.00		\$ 282,721,767.00	\$ 58,272,726.00
OTHER REVENUES RETAINED				
Gifts and Grants				
Federal Agencies	\$ 203,519.00	\$ 44,211,625.61	\$ 44,415,144.61	
State Agencies	20,250.64	10,884,988.58	10,905,239.22	
Other States		286,926.34	286,926.34	
Counties and Cities		993,018.57	993,018.57	
Private	288,078.33	12,540,497.10	12,828,575.43	
Restricted - For Student Aid		5,684,289.21	5,684,289.21	
Unrestricted	201,264.67		201,264.67	\$ 7,591,535.96
	\$ 713,112.64	\$ 74,601,345.41	\$ 75,314,458.05	\$ 7,591,535.96
Tuition and Fees	71,654,804.35		71,654,804.35	1,956,885.68
Endowment Income	165,576.81	837,175.31	1,002,752.12	2,353.92
Rents	238,196.57		238,196.57	45,295.25
Sales and Services	7,690,200.03	243,926.49	7,934,126.52	29,470,729.45
Contract Overhead	9,924,967.11		9,924,967.11	7,464,006.17
Interest Income	341,606.25		341,606.25	29.19
Indirect Funding - Telecommunications				
Department of Administrative Services	2,986,700.00		2,986,700.00	596,300.00
Other Sources	2,444,848.55		2,444,848.55	322,334.33
Transfers Between Funds				
For Replacement Projects				
Total Other Revenues Retained	\$ 96,160,012.31	\$ 75,682,447.21	\$ 171,842,459.52	\$ 47,449,469.95
Total Revenues	\$ 378,881,779.31	\$ 75,682,447.21	\$ 454,564,226.52	\$ 105,722,195.95
CARRY-OVER FROM PRIOR YEAR				
Transfers from Fund Balance				
Reserved	\$ 131,323.00		\$ 131,323.00	\$ 42,337.59
Unreserved				
	\$ 131,323.00		\$ 131,323.00	\$ 42,337.59
Total Funds Available	\$ 379,013,102.31	\$ 75,682,447.21	\$ 454,695,549.52	\$ 105,764,533.54
EXPENDITURES				
PERSONAL SERVICES				
Salaries and Wages	\$ 271,385,144.77	\$ 40,080,487.43	\$ 311,465,632.20	\$ 64,461,444.87
Employer's Contributions for:				
F.I.C.A.	15,003,826.76	1,264,672.45	16,268,499.21	3,638,677.80
Group Insurance	7,953,873.13	569,546.76	8,523,419.89	2,501,118.44
Retirement	336,008.62	2,965,815.99	3,301,824.61	274,896.35
Liability Insurance	99,467.66	14,190.83	113,658.49	452,540.84
Total Personal Services	\$ 294,778,320.94	\$ 44,894,713.46	\$ 339,673,034.40	\$ 71,328,678.30
OPERATING EXPENSES				
Travel	\$ 3,713,607.87	\$ 2,165,675.59	\$ 5,879,283.46	\$ 1,651,300.00
Motor Vehicle Expenses	824,326.59	110,921.52	935,248.11	372,379.32
Motor Vehicle Equipment Purchases	358,242.39	32,985.78	391,228.17	272,396.87
Supplies and Materials	16,536,210.40	5,595,780.28	22,131,990.68	13,874,606.20
Repairs and Maintenance	6,726,761.28	671,036.26	7,397,797.54	1,721,373.80
Power, Water and Natural Gas	15,933,453.36	133,811.91	16,067,265.27	2,909,624.45
Rents (Other Than Real Estate)	5,253,917.19	372,873.29	5,626,790.48	955,818.08
Insurance and Bonding	458,969.42	42,193.69	501,163.11	150,262.70
Workers' Compensation and Indemnities	53,235.33	40.53	53,275.86	7,739.00
Tuition and Scholarships				
College Work Study Program	930,959.23	4,475,881.87	5,406,841.10	16,534.59
Scholarships, Fellowships, Prizes, Awards and Other	210.00	6,162,923.79	6,163,133.79	
Other Operating Expenses	376,250.59	1,672,771.57	2,049,022.16	187,105.57
Publications and Printing	3,273,977.78	572,944.46	3,846,922.24	814,783.30

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1980

ORGANIZED ACTIVITIES

<u>SPONSORED OPERATIONS</u>	<u>TOTAL</u>	<u>AUXILIARY ENTERPRISES</u>	<u>UNEXPENDED PLANT FUND</u>	<u>TOTALS (Memorandum Only)</u>	
				<u>1980</u>	<u>1979</u>
	\$ 58,272,726.00		\$ 9,143,000.00	\$ 350,137,493.00	\$ 354,420,639.00
\$ 7,649,779.14	\$ 7,649,779.14		\$ 1,138,021.66	\$ 53,202,945.41	\$ 54,746,219.56
3,073,188.41	3,073,188.41		124,674.75	14,103,102.38	13,679,226.69
60,630.47	60,630.47			347,556.81	.00
165,247.39	165,247.39		2,459.37	1,160,725.33	849,203.59
20,521,102.45	20,521,102.45		129,062.64	33,478,740.52	30,551,976.84
250.00	250.00			5,684,539.21	5,175,558.31
	7,591,535.96		1,001,017.64	8,793,818.27	.00
\$ 31,470,197.86	\$ 39,061,733.82		\$ 2,395,236.06	\$ 116,771,427.93	\$ 105,002,184.99
	1,956,885.68	\$ 5,045,441.35		78,657,131.38	72,144,203.91
21,000.18	23,354.10		949,292.57	1,975,398.79	1,042,823.05
	45,295.25	19,266,330.52		19,549,822.34	17,729,548.71
1,383,720.14	30,854,449.59	15,550,143.50	497,225.15	54,835,944.76	48,887,296.83
	7,464,006.17		1,405,911.47	17,388,973.28	14,479,645.59
	29.19	1,945,548.02		3,693,094.93	2,309,205.53
	596,300.00			3,583,000.00	3,583,000.00
1,061.30	323,395.63	1,872,539.02	450,457.64	5,091,240.84	7,264,631.47
		(-) 5,265,869.82	5,265,869.82	.00	.00
\$ 32,875,979.48	\$ 80,325,449.43	\$ 38,414,132.59	\$ 10,963,992.71	\$ 301,546,034.25	\$ 272,442,540.08
\$ 32,875,979.48	\$ 138,598,175.43	\$ 38,414,132.59	\$ 20,106,992.71	\$ 651,683,527.25	\$ 626,863,179.08
	\$ 42,337.59	\$ 7,642,834.69	\$ 248,950.54	\$ 8,065,445.82	\$ 6,617,198.86
		4,750,152.82		4,750,152.82	5,628,147.83
	\$ 42,337.59	\$ 12,392,987.51	\$ 248,950.54	\$ 12,815,598.64	\$ 12,245,346.69
\$ 32,875,979.48	\$ 138,640,513.02	\$ 50,807,120.10	\$ 20,355,943.25	\$ 664,499,125.89	\$ 639,108,525.77
\$ 20,104,311.83	\$ 84,565,756.70	\$ 20,047,966.47		\$ 416,079,355.37	\$ 373,888,357.92
335,574.43	3,974,252.23	742,617.46		20,985,368.90	17,958,106.13
213,598.10	2,714,716.54	510,821.34		11,748,957.77	11,485,411.59
1,510,885.38	1,785,781.73	1,071,998.73		6,159,605.07	4,495,488.25
612.64	453,153.48	2,088.74		568,900.71	391,272.50
\$ 22,164,982.38	\$ 93,493,660.68	\$ 22,375,492.74		\$ 455,542,187.82	\$ 408,218,636.39
\$ 1,335,813.47	\$ 2,987,113.47	\$ 88,768.55		\$ 8,955,165.48	\$ 8,054,223.76
64,414.30	436,793.62	190,483.09		1,562,524.82	1,006,118.86
38,239.36	310,636.23			701,864.40	676,576.39
4,439,734.97	18,314,341.17	2,711,751.77		43,158,083.62	38,653,187.65
346,544.28	2,067,918.08	874,278.45		10,339,994.07	9,874,320.20
285,906.20	3,195,530.65	4,323,151.27		23,585,947.19	20,704,970.34
550,667.63	1,506,485.71	1,773,687.04		8,906,963.23	8,255,617.75
9,068.34	159,331.04	127,429.17		787,923.32	717,889.54
2,677.00	10,416.00			63,691.86	94,602.34
39,681.37	56,215.96	46,197.26		5,509,254.32	5,250,264.94
250.00	250.00			6,163,383.79	5,671,589.19
263,788.15	450,893.72	453,013.02		2,952,928.90	3,426,925.70
111,232.75	926,016.05	123,749.45		4,896,687.74	3,787,074.43

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1980

EXPENDITURES continued	RESIDENT INSTRUCTION FUND			CURRENT FUNDS OTHER
	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	TOTAL	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
<u>OPERATING EXPENSES</u> continued				
Equipment Purchases	\$ 17,495,960.74	\$ 3,377,301.26	\$ 20,873,262.00	\$ 6,678,619.10
Computer Charges	639,681.41	286,328.25	926,009.66	177,077.77
Real Estate Rentals	550,094.61	130,390.65	680,485.26	791,329.83
Telecommunications	5,352,206.05	433,456.82	5,785,662.87	1,737,447.67
Per Diem, Fees and Contracts				
Per Diem and Fees	2,957,636.68	2,510,764.27	5,468,400.95	788,264.12
Contracts	1,433,664.98	2,039,651.96	3,473,316.94	231,574.53
Total Operating Expenses	\$ 82,869,365.90	\$ 30,787,733.75	\$ 113,657,099.65	\$ 33,338,236.90
<u>CAPITAL OUTLAY</u>				
Personal Services				
Salaries and Wages				
Employer's Contributions for:				
F.I.C.A.				
Group Insurance				
Retirement				
Other Costs				
Motor Vehicle Equipment Purchases				
Supplies and Materials				
Repairs and Maintenance				
Rents (Other Than Real Estate)				
Insurance and Bonding				
Other Expenditures				
Publications and Printing				
Equipment Purchases				
Telecommunications				
Per Diem, Fees and Contracts				
Per Diem and Fees				
Contracts				
Total Capital Outlay				
<u>OTHER</u> (Schedule by Units, pages 302-303)				
Personal Services				
Salaries and Wages	\$ 490,965.23		\$ 490,965.23	\$ 62,115.92
Employer's Contributions for:				
F.I.C.A.	15,814.99		15,814.99	2,513.04
Group Insurance	5,833.20		5,833.20	630.59
Other Costs	\$ 512,613.42		\$ 512,613.42	\$ 65,259.55
Travel	13,035.43		13,035.43	923.90
Supplies and Materials	8,371.88		8,371.88	3,523.39
Repairs and Maintenance	370.50		370.50	
Power, Water and Natural Gas	327.07		327.07	
Rents (Other Than Real Estate)	165.35		165.35	
Tuition and Scholarships				
Scholarships, Fellowships, Prizes,				
Awards and Other	83,045.92		83,045.92	46,625.00
Other Expenditures	7,751.98		7,751.98	
Publications and Printing	6,755.04		6,755.04	
Equipment Purchases	9,914.79		9,914.79	
Real Estate Rentals	1,100.00		1,100.00	
Telecommunications	1,863.95		1,863.95	
Per Diem, Fees and Contracts				
Per Diem and Fees	7,138.98		7,138.98	41,125.00
Contracts	191,451.66		191,451.66	852,420.44
Total Other	\$ 843,905.97		\$ 843,905.97	\$ 1,009,877.28
Total Expenditures	\$ 378,491,592.81	\$ 75,682,447.21	\$ 454,174,040.02	\$ 105,676,792.48
Excess of Funds Available over Expenditures	521,509.50	.00	521,509.50	87,741.06
	\$ 379,013,102.31	\$ 75,682,447.21	\$ 454,695,549.52	\$ 105,764,533.54

The accompanying notes are an integral part of these financial statements.

CONSOLIDATED STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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OF ALL UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

CURRENT FUNDS AND UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1980

<u>ORGANIZED ACTIVITIES</u>				<u>TOTALS</u> <u>(Memorandum</u> <u>Only)</u>	
<u>SPONSORED</u> <u>OPERATIONS</u>	<u>TOTAL</u>	<u>AUXILIARY</u> <u>ENTERPRISES</u>	<u>UNEXPENDED</u> <u>PLANT</u> <u>FUND</u>	<u>1980</u>	<u>1979</u>
\$ 1,231,586.46	\$ 7,910,205.56			\$ 28,783,467.56	\$ 29,165,749.28
150,219.86	327,297.63	\$ 61,971.68		1,315,278.97	755,980.46
3,600.00	794,929.83	1,792,393.47		3,267,808.56	2,669,188.98
120,044.90	1,857,492.57	972,804.88		8,615,960.32	7,580,725.54
228,438.73	1,016,702.85	316,450.75		6,801,554.55	6,257,632.09
<u>1,489,089.33</u>	<u>1,720,663.86</u>	<u>509,834.40</u>		<u>5,703,815.20</u>	<u>5,833,018.24</u>
\$ 10,710,997.10	\$ 44,049,234.00	\$ 14,365,964.25		\$ 172,072,297.90	\$ 158,435,655.68
			\$ 37,695.89	\$ 37,695.89	\$ 345,519.97
			78.71	78.71	.00
			77.04	77.04	.00
			<u>134.96</u>	<u>134.96</u>	<u>.00</u>
			\$ 37,986.60	\$ 37,986.60	\$ 345,519.97
			209,901.65	209,901.65	278,758.72
			1,916,996.61	1,916,996.61	1,121,668.84
			1,651,884.91	1,651,884.91	623,972.28
			2,140.00	2,140.00	11,397.09
			7,876.75	7,876.75	997.99
			75,904.19	75,904.19	194,902.96
			5,179.91	5,179.91	3,302.74
			1,470,568.30	1,470,568.30	1,377,020.61
					142.99
			824,204.80	824,204.80	578,380.18
			<u>13,856,060.81</u>	<u>13,856,060.81</u>	<u>54,225,645.16</u>
			\$ 20,058,704.53	\$ 20,058,704.53	\$ 58,761,709.53
\$ 62,115.92				\$ 553,081.15	
2,513.04				18,328.03	
<u>630.59</u>				<u>6,463.79</u>	
\$ 65,259.55				\$ 577,872.97	
923.90				13,959.33	
3,523.39				11,895.27	
				370.50	
				327.07	
				165.35	
46,625.00				129,670.92	
				7,751.98	
				6,755.04	
				9,914.79	
				1,100.00	
				1,863.95	
41,125.00				48,263.98	
<u>852,420.44</u>				<u>1,043,872.10</u>	
\$ 1,009,877.28				\$ 1,853,783.25	
\$ 32,875,979.48	\$ 138,552,771.96	\$ 36,741,456.99	\$ 20,058,704.53	\$ 649,526,973.50	\$ 625,416,001.60
.00	87,741.06	14,065,663.11	297,238.72	14,972,152.39	13,692,524.17
\$ 32,875,979.48	\$ 138,640,513.02	\$ 50,807,120.10	\$ 20,355,943.25	\$ 664,499,125.89	\$ 639,108,525.77

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
NOTES TO FINANCIAL STATEMENTS

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIANOTES TO FINANCIAL STATEMENTSJUNE 30, 1980SUMMARY OF SIGNIFICANT ACCOUNTING POLICIESBASIS OF ACCOUNTING

Units of the University System of Georgia maintain their Current Funds and Unexpended Plant Funds in accordance with a comprehensive basis of accounting called the Modified Accrual Basis. This basis of accounting is defined as that method of accounting in which expenditures, other than accrued interest of general long-term debt, are recorded at the time liabilities are incurred and revenues are recorded when received in cash except for material or available revenues which should be accrued to reflect properly the taxes levied and the revenues earned.

The Agency Funds - Student Activities are maintained on the Accrual basis of accounting.

The Loan Funds, Endowment Funds and Agency Funds - Private Trust are maintained on the Cash Receipts and Disbursements basis of accounting. This basis of accounting is defined as that method of accounting in which certain revenue and the related assets are recognized when received rather than when earned, and certain expenses are recognized when paid rather than when the obligation is incurred.

DESCRIPTION OF FUNDSCURRENT FUNDSRESIDENT INSTRUCTION FUND

The Resident Instruction Fund accounts for the current operations of the educational program of the various units of the University System. Restricted expenditures are separately identified and matched with revenue from the Restricted Funds.

OTHER ORGANIZED ACTIVITIES

The Other Organized Activities Fund accounts for the operations of specific programs which are unique to the State of Georgia and to the units of the University System administering the program activities. Separate identity is maintained of each program, and restricted expenditures for each program are separately identified and matched with revenue from the Restricted Funds.

RESTRICTED FUNDS

The Restricted Funds account for funds awarded by grantors for restricted purposes to the various units of the University System. Such funds awarded or received are maintained in the restricted fund group, and funds are transferred to other funds only to the extent that expenditures are expended in the current period.

AUXILIARY ENTERPRISES FUND

The Auxiliary Enterprises Fund accounts for the various business operations administered by the various units of the University System. These business operations are conducted for the expressed purpose of providing services to students, faculty and staff.

LOAN FUNDS

The Loan Funds account for various funds held by the various units of the University System for the purpose of making educational loans to students. Separate identity is maintained of the various types of loan funds administered by each institution.

ENDOWMENT FUNDS

The Endowment Funds account for various funds held in trust by the various units of the University System for various donors. Separate identity of each fund is maintained and each fund is administered under the terms stipulated by the donor.

NOTES TO FINANCIAL STATEMENTSJUNE 30, 1980SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES continuedDESCRIPTION OF FUNDS continued

PLANT FUNDS

UNEXPENDED

The Unexpended Plant Fund accounts for funds administered by the various units of the University System for the purpose of construction, rehabilitation and acquisition of physical properties.

EXPENDED

The Expended Plant Fund represents the book value of fixed assets owned or in control of the various units of the University System.

AGENCY FUNDS

STUDENT ACTIVITIES

The Student Activities Fund accounts for student activity funds administered by the various units of the University System. The various units act as an agent for the students of their respective unit, collect activity fee assessments and revenues from other sources, and expend the available funds as budgeted and directed by the student governing body.

PRIVATE TRUST

The Private Trust Funds account for the activities in which the various units of the University System act as an agent for various governmental agencies and organizations.

OTHER FINANCIAL NOTES

(1) **RESTRICTED FUNDS** - Funds for specific restricted projects transferred from the restricted fund group to other funds in excess of funds received from various grantors are reflected as deficits on the books and records of the various units of the University System. In this report, revenues sufficient to eliminate the deficits are recognized and accounts receivable are established from the various grantors. The accounts receivable shown for Restricted Funds do not reflect the actual amount that may be due from the various grantors.

(2) **EXPENDED PLANT FUND** - The balances shown as Investment in General Fixed Assets under the Fund Equity of Expended Plant Fund on the Combined Balance Sheet represent the accumulated expenditures made for general fixed assets through Current Funds and Unexpended Plant Fund, and also include expenditures made for general fixed assets expended by the Georgia Education Authority (University) on behalf of the various units of the University System. Gifts of general fixed assets are recorded at fair market value, and disposals are deleted at recorded cost. No depreciation has been provided on the general fixed assets.

BALANCE SHEETBY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA BY FUNDS

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
JUNE 30, 1980

	<u>ASSETS</u>			
	<u>CASH ON HAND AND IN BANKS</u>	<u>ACCOUNTS RECEIVABLE</u>	<u>INVENTORIES</u>	<u>TOTAL</u>
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 2,994,651.32	\$ 2,294,017.09	\$ 608,165.08	\$ 5,896,833.49
Georgia State University	2,007,542.43	2,414,495.01	429,270.65	4,851,308.09
Medical College of Georgia	528,402.30	1,010,904.80	111,123.44	1,650,430.54
University of Georgia	746,444.19	6,075,154.77	1,141,064.88	7,962,663.84
<u>SENIOR COLLEGES</u>				
Albany State College	(-) 146,072.36	156,598.73	67,633.53	78,159.90
Armstrong State College	203,962.04	245,818.55	35,466.56	485,247.15
Augusta College	461,995.33	70,966.62	30,473.04	563,434.99
Columbus College	395,710.51	436,268.31	83,095.46	915,074.28
Fort Valley State College	282,604.21	80,545.85	81,194.28	444,344.34
Georgia College	262,794.93	234,500.00	80,125.29	577,420.22
Georgia Southern College	443,491.76	319,959.78	180,074.79	943,526.33
Georgia Southwestern College	271,804.84	122,337.90	64,972.15	459,114.89
Kennesaw College	235,580.99	383,681.60	43,250.31	662,512.90
North Georgia College	137,545.70	144,510.84	22,702.56	304,759.10
Savannah State College	528,301.94	71,331.83	67,016.92	666,650.69
Valdosta State College	548,993.73	123,040.45	100,996.54	773,030.72
West Georgia College	356,281.26	253,833.00	121,271.97	731,386.23
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	137,491.18	44,888.50	72,960.61	255,340.29
Albany Junior College	79,627.19	136,202.41	29,589.62	245,419.22
Atlanta Junior College	157,187.97	66,483.08	22,775.89	246,446.94
Bainbridge Junior College	123,835.67	19,719.00	11,091.74	154,646.41
Brunswick Junior College	59,985.32	96,221.69	17,934.93	174,141.94
Clayton Junior College	304,311.28	4,549.66	44,391.16	353,252.10
Dalton Junior College	181,833.63	29,899.00	19,611.60	231,344.23
Emanuel County Junior College	32,266.24	25,861.00	3,478.61	61,605.85
Floyd Junior College	116,161.17	45,111.46	16,589.00	177,861.63
Gainesville Junior College	91,093.87	100,739.30	12,500.08	204,333.25
Gordon Junior College	161,926.34	1,024.75	16,671.79	179,622.88
Macon Junior College	55,613.93	164,833.90	13,971.25	234,419.08
Middle Georgia College	152,232.79	37,739.41	68,182.04	258,154.24
South Georgia College	218,004.16	2,195.00	27,594.26	247,793.42
Waycross Junior College	39,623.00	62,153.00	4,157.88	105,933.88
<u>OTHER</u>				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	<u>\$ 12,171,228.86</u>	<u>\$ 15,275,586.29</u>	<u>\$ 3,649,397.91</u>	<u>\$ 31,096,213.06</u>

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
JUNE 30, 1980

<u>LIABILITIES AND FUND EQUITY</u>			
<u>CURRENT</u> <u>LIABILITIES</u>	<u>FUND EQUITY</u>		<u>TOTAL</u>
	<u>RESERVED</u> <u>FUND BALANCES</u>	<u>UNRESERVED</u> <u>FUND BALANCES</u> <u>(SURPLUS)</u>	
\$ 3,583,992.39	\$ 2,312,841.08	\$.02	\$ 5,896,833.49
2,229,604.74	2,574,031.82	47,671.53	4,851,308.09
1,261,563.06	380,962.44	7,905.04	1,650,430.54
4,804,068.14	3,148,473.25	10,122.45	7,962,663.84
88,625.02	151,549.53	(-) 162,014.65	78,159.90
240,578.84	243,995.10	673.21	485,247.15
271,251.91	290,387.40	1,795.68	563,434.99
333,494.39	574,364.11	7,215.78	915,074.28
224,257.66	165,299.10	54,787.58	444,344.34
285,322.72	280,922.25	11,175.25	577,420.22
315,918.87	626,278.10	1,329.36	943,526.33
183,191.76	271,732.00	4,191.13	459,114.89
423,710.90	237,963.00	839.00	662,512.90
136,060.42	164,338.83	4,359.85	304,759.10
447,569.89	190,217.00	28,863.80	666,650.69
294,322.65	474,191.75	4,516.32	773,030.72
254,086.67	477,170.97	128.59	731,386.23
55,510.23	199,450.00	380.06	255,340.29
95,502.75	146,488.10	3,428.37	245,419.22
95,420.78	146,042.00	4,984.16	246,446.94
113,943.56	38,122.40	2,580.45	154,646.41
82,045.60	91,205.00	891.34	174,141.94
174,699.92	173,833.26	4,718.92	353,252.10
132,887.41	86,552.60	11,904.22	231,344.23
40,564.77	18,951.50	2,089.58	61,605.85
99,127.76	75,241.80	3,492.07	177,861.63
102,730.36	100,537.00	1,065.89	204,333.25
119,496.27	58,553.00	1,573.61	179,622.88
93,032.11	139,865.00	1,521.97	234,419.08
131,272.55	122,881.00	4,000.69	258,154.24
162,006.09	85,726.70	60.63	247,793.42
75,616.13	29,770.00	547.75	105,933.88
.00	.00	.00	.00
\$ 16,951,476.32	\$ 14,077,937.09	\$ 66,799.65	\$ 31,096,213.06

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
JUNE 30, 1980

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVENTORIES	TOTAL
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 1,301,004.58	\$ 264,682.88	\$.00	\$ 1,565,687.46
Engineering Experiment Station	172,989.41	71,724.77	.00	244,714.18
Engineering Extension Division	171,768.79	106,608.22	94,816.33	373,193.34
Southern Technical Institute				
Medical College of Georgia				
Eugene Talmadge Memorial Hospital	1,492,030.22	3,000,000.00	1,212,874.05	5,704,904.27
Family Practice Residency Program	(-) 46,951.77	155,000.00	.00	108,048.23
University of Georgia				
Agricultural Experiment Station	(-) 423,232.30	1,559,751.83	.00	1,136,519.53
Cooperative Extension Service	(-) 195,486.90	488,320.29	.00	292,833.39
Marine Institute	17,903.53	.00	.00	17,903.53
Marine Resources Extension Center	(-) 46,279.31	79,008.68	.00	32,729.37
Veterinary Medicine Experiment Station	(-) 106,999.85	364,050.76	.00	257,050.91
<u>OTHER</u>				
Skidaway Institute of Oceanography	82,390.93	.00	.00	82,390.93
	<u>\$ 2,419,137.33</u>	<u>\$ 6,089,147.43</u>	<u>\$ 1,307,690.38</u>	<u>\$ 9,815,975.14</u>

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
JUNE 30, 1980

<u>LIABILITIES AND FUND EQUITY</u>			
<u>FUND EQUITY</u>			
<u>CURRENT</u> <u>LIABILITIES</u>	<u>RESERVED</u> <u>FUND BALANCES</u>	<u>UNRESERVED</u> <u>FUND BALANCES</u> <u>(SURPLUS)</u>	<u>TOTAL</u>
\$ 1,584,924.39	\$.00	\$ (-) 19,236.93	\$ 1,565,687.46
127,409.18	117,305.00	.00	244,714.18
81,525.81	276,424.34	15,243.19	373,193.34
4,239,966.05	1,429,499.16	35,439.06	5,704,904.27
70,715.14	.00	37,333.09	108,048.23
1,101,479.29	.00	35,040.24	1,136,519.53
288,907.63	.00	3,925.76	292,833.39
16,812.28	.00	1,091.25	17,903.53
31,924.08	.00	805.29	32,729.37
255,141.54	.00	1,909.37	257,050.91
<u>81,773.88</u>	<u>.00</u>	<u>617.05</u>	<u>82,390.93</u>
<u>\$ 7,880,579.27</u>	<u>\$ 1,823,228.50</u>	<u>\$ 112,167.37</u>	<u>\$ 9,815,975.14</u>

BALANCE SHEET

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BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESTRICTED FUNDS

JUNE 30, 1980

	CASH ON HAND AND IN BANKS	ASSETS ACCOUNTS RECEIVABLE	TOTAL	FUND EQUITY UNRESERVED FUND BALANCES
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ (-) 5,434,496.71	\$ 6,552,128.81	\$ 1,117,632.10	\$ 1,117,632.10
Georgia State University	307,217.21	275,905.36	583,122.57	583,122.57
Medical College of Georgia	579,950.55	823,556.21	1,403,506.76	1,403,506.76
University of Georgia	(-) 2,508,269.16	6,053,912.69	3,545,643.53	3,545,643.53
<u>SENIOR COLLEGES</u>				
Albany State College	(-) 285,342.66	890,145.41	604,802.75	604,802.75
Armstrong State College	34,442.97	8,420.18	42,863.15	42,863.15
Augusta College	3,230.79	55,365.91	58,596.70	58,596.70
Columbus College	79,510.60	33,841.53	113,352.13	113,352.13
Fort Valley State College	(-) 325,525.00	659,641.85	334,116.85	334,116.85
Georgia College	46,141.64	58,060.89	104,202.53	104,202.53
Georgia Southern College	(-) 81,098.70	157,507.78	76,409.08	76,409.08
Georgia Southwestern College	174,088.29	49,334.47	223,422.76	223,422.76
Kennesaw College	53,993.34	.00	53,993.34	53,993.34
North Georgia College	41,532.88	20,377.27	61,910.15	61,910.15
Savannah State College	(-) 139,881.41	203,951.95	64,070.54	64,070.54
Valdosta State College	8,891.82	105,535.09	114,426.91	114,426.91
West Georgia College	(-) 41,517.48	88,902.54	47,385.06	47,385.06
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	(-) 30,105.34	67,777.99	37,672.65	37,672.65
Albany Junior College	(-) 61,261.30	75,068.40	13,807.10	13,807.10
Atlanta Junior College	(-) 85,712.39	89,638.45	3,926.06	3,926.06
Bainbridge Junior College	(-) 50,958.89	53,882.75	2,923.86	2,923.86
Brunswick Junior College	(-) 35,239.32	49,601.78	14,362.46	14,362.46
Clayton Junior College	(-) 11,909.96	27,110.26	15,200.30	15,200.30
Dalton Junior College	8,982.73	35,064.86	44,047.59	44,047.59
Emanuel County Junior College	6,817.60	.00	6,817.60	6,817.60
Floyd Junior College	(-) 22,899.52	66,866.42	43,966.90	43,966.90
Gainesville Junior College	4,286.81	5,949.52	10,236.33	10,236.33
Gordon Junior College	9,401.01	.00	9,401.01	9,401.01
Macon Junior College	(-) 36,780.06	38,938.33	2,158.27	2,158.27
Middle Georgia College	51,276.46	.00	51,276.46	51,276.46
South Georgia College	(-) 182,549.97	191,438.77	8,888.80	8,888.80
Waycross Junior College	(-) 8,850.28	13,642.63	4,792.35	4,792.35
<u>OTHER</u>				
Skidaway Institute of Oceanography	(-) 139,324.95	234,616.47	95,291.52	95,291.52
	<u>\$ (-) 18,071,958.40</u>	<u>\$ 16,986,184.57</u>	<u>\$ 8,914,226.17</u>	<u>\$ 8,914,226.17</u>

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
JUNE 30, 1980

	<u>ASSETS</u>				
	<u>CASH ON HAND AND IN BANKS</u>	<u>ACCOUNTS RECEIVABLE</u>	<u>INVENTORIES</u>	<u>INVESTMENTS</u>	<u>TOTAL</u>
<u>GRADUATE INSTITUTIONS</u>					
Georgia Institute of Technology	\$ 3,474,060.72	\$ 172,305.99	\$ 763,078.45	\$.00	\$ 4,409,445.16
Georgia State University	2,032,272.15	57,746.56	479,543.51	.00	2,569,562.22
Medical College of Georgia	505,105.67	9,287.50	226,564.90	.00	740,958.07
University of Georgia	5,027,073.55	358,950.27	1,433,406.13	.00	6,819,429.95
<u>SENIOR COLLEGES</u>					
Albany State College	(-) 252,309.07	169,872.13	90,124.66	.00	7,687.72
Armstrong State College	170,482.14	17,059.96	124,389.30	.00	311,931.40
Augusta College	48,871.02	17,308.16	150,235.33	.00	216,414.51
Columbus College	419,624.53	18,709.99	221,521.54	.00	659,856.06
Fort Valley State College	(-) 808,788.25	130,919.01	41,316.64	.00	(-) 636,552.60
Georgia College	329,752.86	19,626.54	172,527.07	.00	521,906.47
Georgia Southern College	813,727.89	75,326.03	411,252.35	.00	1,300,306.27
Georgia Southwestern College	(-) 124,734.06	9,982.53	159,460.01	.00	44,708.48
Kennesaw College	200,548.48	5,670.73	142,515.97	.00	348,735.18
North Georgia College	999,577.77	10,413.37	135,235.64	34,000.00	1,179,226.78
Savannah State College	(-) 243,430.87	59,193.13	89,996.29	.00	(-) 94,241.45
Valdosta State College	468,737.01	14,945.74	262,972.41	.00	746,655.16
West Georgia College	1,392,719.97	.00	180,648.43	.00	1,573,368.40
<u>JUNIOR COLLEGES</u>					
Abraham Baldwin Agricultural College	235,070.73	24,442.85	230,784.65	.00	490,298.23
Albany Junior College	41,742.75	18,948.87	99,633.48	.00	160,325.10
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	6,732.79	4,368.17	19,645.49	.00	30,746.45
Brunswick Junior College	97,689.26	4,549.43	49,897.12	.00	152,135.81
Clayton Junior College	42,525.54	7,837.95	52,423.78	19,595.22	122,382.49
Dalton Junior College	99,987.63	9,807.95	82,590.27	.00	192,385.85
Emanuel County Junior College	27,287.23	1,430.19	14,590.03	.00	43,307.45
Floyd Junior College	78,174.70	328.65	23,008.84	.00	101,512.19
Gainesville Junior College	143,844.02	2,488.04	35,264.36	.00	181,596.42
Gordon Junior College	43,452.51	2,159.98	41,838.36	.00	87,450.85
Macon Junior College	104,116.23	7,894.35	65,700.50	20,000.00	197,711.08
Middle Georgia College	143,271.99	30,242.60	119,100.20	.00	292,614.79
South Georgia College	(-) 136,008.55	9,780.83	99,750.70	.00	(-) 26,477.02
Waycross Junior College	15,757.79	60.88	5,179.07	.00	20,997.74
<u>OTHER</u>					
Skidaway Institute of Oceanography	2,241.80	.00	.00	.00	2,241.80
	<u>\$ 15,399,177.93</u>	<u>\$ 1,271,658.38</u>	<u>\$ 6,024,195.48</u>	<u>\$ 73,595.22</u>	<u>\$ 22,768,627.01</u>

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
JUNE 30, 1980

<u>LIABILITIES AND FUND EQUITY</u>				
<u>CURRENT</u> <u>LIABILITIES</u>	<u>FUND EQUITY</u>			<u>TOTAL</u>
	<u>RESERVED</u> <u>FUND BALANCES</u>	<u>UNRESERVED</u> <u>FUND BALANCES</u>		
\$ 119,530.21	\$ 3,740,394.12	\$ 549,520.83	\$	4,409,445.16
105,418.77	884,136.83	1,580,006.62		2,569,562.22
49,040.91	691,917.16	.00		740,958.07
330,777.75	4,638,758.53	1,849,893.67		6,819,429.95
5,277.44	111,972.66	(-) 109,562.38		7,687.72
15,610.16	280,785.94	15,535.30		311,931.40
21,346.06	195,068.45	.00		216,414.51
5,559.24	534,213.76	120,083.06		659,856.06
115.50	15,407.15	(-) 652,075.25	(-)	636,552.60
9,386.38	512,520.09	.00		521,906.47
44,844.91	1,185,755.03	69,706.33		1,300,306.27
12,089.15	86,399.80	(-) 53,780.47		44,708.48
7,109.41	277,392.98	64,232.79		348,735.18
19,810.19	760,893.98	398,522.61		1,179,226.78
3,847.47	39,963.64	(-) 138,052.56	(-)	94,241.45
35,052.81	629,703.19	81,899.16		746,655.16
47,691.45	696,474.43	829,202.52		1,573,368.40
158.16	490,140.07	.00		490,298.23
6,994.50	153,330.60	.00		160,325.10
.00	.00	.00		.00
2,135.48	28,610.97	.00		30,746.45
.00	145,071.08	7,064.73		152,135.81
3,945.27	118,437.22	.00		122,382.49
12,193.93	180,191.92	.00		192,385.85
24.45	21,158.79	22,124.21		43,307.45
9,804.66	91,707.53	.00		101,512.19
.00	153,396.27	28,200.15		181,596.42
1,346.37	86,104.48	.00		87,450.85
.00	149,765.03	47,946.05		197,711.08
1,310.68	291,304.11	.00		292,614.79
1,033.95	142,156.70	(-) 169,667.67	(-)	26,477.02
183.39	11,439.51	9,374.84		20,997.74
.00	1,577.12	664.68		2,241.80
\$ 871,638.65	\$ 17,346,149.14	\$ 4,550,839.22	\$	22,768,627.01

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

JUNE 30, 1980

	ASSETS			FUND EQUITY
	CASH ON HAND AND IN BANKS	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
GRADUATE INSTITUTIONS				
Georgia Institute of Technology	\$ 279,498.05	\$ 4,406,894.92	\$ 4,686,392.97	\$ 4,686,392.97
Georgia State University	41,532.16	1,466,480.67	1,508,012.83	1,508,012.83
Medical College of Georgia	318,512.65	3,923,802.77	4,242,315.42	4,242,315.42
University of Georgia	443,958.04	9,109,893.71	9,553,851.75	9,553,851.75
SENIOR COLLEGES				
Albany State College	52,703.95	622,684.68	675,388.63	675,388.63
Armstrong State College	100,779.14	185,027.11	285,806.25	285,806.25
Augusta College	27,290.08	493,342.98	520,633.06	520,633.06
Columbus College	87,516.19	367,902.11	455,418.30	455,418.30
Fort Valley State College	(-) 14,364.42	796,996.77	782,632.35	782,632.35
Georgia College	234,513.79	615,951.16	850,464.95	850,464.95
Georgia Southern College	12,562.77	2,519,381.03	2,531,943.80	2,531,943.80
Georgia Southwestern College	215,698.15	206,526.27	422,224.42	422,224.42
Kennesaw College	22,711.33	64,716.43	87,427.76	87,427.76
North Georgia College	105,075.54	780,909.27	885,984.81	885,984.81
Savannah State College	9,036.35	1,425,961.06	1,434,997.41	1,434,997.41
Valdosta State College	57,730.23	1,477,315.55	1,535,045.78	1,535,045.78
West Georgia College	17,616.13	1,818,324.01	1,835,940.14	1,835,940.14
JUNIOR COLLEGES				
Abraham Baldwin Agricultural College	18,867.90	477,213.83	496,081.73	496,081.73
Albany Junior College	76,327.91	181,198.11	257,526.02	257,526.02
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	3,759.07	3,347.30	7,106.37	7,106.37
Brunswick Junior College	50,556.51	59,530.70	110,087.21	110,087.21
Clayton Junior College	36,373.25	142,781.69	179,154.94	179,154.94
Dalton Junior College	908.00	4,197.14	5,105.14	5,105.14
Emanuel County Junior College	.00	.00	.00	.00
Floyd Junior College	7,660.53	22,602.23	30,262.76	30,262.76
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	21,065.13	87,121.49	108,186.62	108,186.62
Macon Junior College	12,674.77	102,383.31	115,058.08	115,058.08
Middle Georgia College	150,584.63	288,201.97	438,786.60	438,786.60
South Georgia College	18,753.81	933,980.22	952,734.03	952,734.03
Waycross Junior College	582.53	347.00	929.53	929.53
OTHER				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	\$ 2,410,484.17	\$ 32,585,015.49	\$ 34,995,499.66	\$ 34,995,499.66

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

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BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

ENDOWMENT FUNDS

JUNE 30, 1980

	CASH ON HAND AND IN BANKS	ASSETS INVESTMENTS	TOTAL	FUND EQUITY RESERVED FUND BALANCES
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 10,268,665.67	\$ 1,697,283.13	\$ 11,965,948.80	\$ 11,965,948.80
Georgia State University	37,020.96	.00	37,020.96	37,020.96
Medical College of Georgia	(-) 32,327.28	2,470,475.00	2,438,147.72	2,438,147.72
University of Georgia	1,472,260.99	7,441,351.69	8,913,612.68	8,913,612.68
<u>SENIOR COLLEGES</u>				
Albany State College	.00	.00	.00	.00
Armstrong State College	33,391.00	.00	33,391.00	33,391.00
Augusta College	23,987.09	75,596.38	99,583.47	99,583.47
Columbus College	140,548.28	86,376.36	226,924.64	226,924.64
Fort Valley State College	67,000.00	19,392.46	86,392.46	86,392.46
Georgia College	487,776.41	777,805.20	1,265,581.61	1,265,581.61
Georgia Southern College	51,500.00	.00	51,500.00	51,500.00
Georgia Southwestern College	35,987.89	353,850.00	389,837.89	389,837.89
Kennesaw College	68,494.84	62,674.71	131,169.55	131,169.55
North Georgia College	318,016.23	347,705.01	665,721.24	665,721.24
Savannah State College	14,821.72	.00	14,821.72	14,821.72
Valdosta State College	89,735.49	432,153.38	521,888.87	521,888.87
West Georgia College	.00	.00	.00	.00
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	21,454.15	25,978.09	47,432.24	47,432.24
Clayton Junior College	4,971.19	111,028.81	116,000.00	116,000.00
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,030.86	.00	7,030.86	7,030.86
Floyd Junior College	21,835.18	.00	21,835.18	21,835.18
Gainesville Junior College	1,301.00	.00	1,301.00	1,301.00
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	2,683.48	.00	2,683.48	2,683.48
South Georgia College	32,696.69	.00	32,696.69	32,696.69
Waycross Junior College	2,125.34	.00	2,125.34	2,125.34
<u>OTHER</u>				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	<u>\$ 13,170,977.18</u>	<u>\$ 13,901,670.22</u>	<u>\$ 27,072,647.40</u>	<u>\$ 27,072,647.40</u>

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
JUNE 30, 1980

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 1,088,625.75	\$ 729,818.67	\$.00	\$ 1,818,444.42
Georgia State University	3,228.16	383,200.00	.00	386,428.16
Medical College of Georgia	351,092.57	5,250,000.00	.00	5,601,092.57
University of Georgia	1,478,266.70	1,008,028.00	.00	2,486,294.70
<u>SENIOR COLLEGES</u>				
Albany State College	225,671.20	.00	8,885.36	234,556.56
Armstrong State College	43,715.50	.00	.00	43,715.50
Augusta College	58,300.07	314,521.00	.00	372,821.07
Columbus College	33,922.44	.00	.00	33,922.44
Fort Valley State College	237,196.84	901,932.64	.00	1,139,129.48
Georgia College	39,442.44	73,500.00	.00	112,942.44
Georgia Southern College	94,530.48	1,500.00	.00	96,030.48
Georgia Southwestern College	(-) 34,294.43	50,917.00	.00	16,622.57
Kennesaw College	103,560.24	.00	.00	103,560.24
North Georgia College	(-) 2,933.06	437,997.00	.00	435,063.94
Savannah State College	270,832.95	1,096,343.00	.00	1,367,175.95
Valdosta State College	1,318,905.29	.00	.00	1,318,905.29
West Georgia College	19,252.77	18,000.00	.00	37,252.77
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	13,240.66	30,000.00	.00	43,240.66
Albany Junior College	18,453.46	188,000.00	.00	206,453.46
Atlanta Junior College	3,466.88	231,000.00	.00	234,466.88
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	(-) 8,610.31	24,000.00	.00	15,389.69
Clayton Junior College	1,561.22	.00	.00	1,561.22
Dalton Junior College	28.15	.00	.00	28.15
Emanuel County Junior College	59,290.48	.00	.00	59,290.48
Floyd Junior College	63,409.34	13,300.00	.00	76,709.34
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	1,457.12	4,635.00	.00	6,092.12
Macon Junior College	106,715.95	500.00	30,000.00	137,215.95
Middle Georgia College	14,190.00	.00	.00	14,190.00
South Georgia College	50,312.18	.00	.00	50,312.18
Waycross Junior College	500.00	3,000.00	.00	3,500.00
<u>OTHER</u>				
Skidaway Institute of Oceanography	14,301.28	333,228.00	.00	347,529.28
	<u>\$ 5,667,632.32</u>	<u>\$ 11,093,420.31</u>	<u>\$ 38,885.36</u>	<u>\$ 16,799,937.99</u>

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
JUNE 30, 1980

<u>LIABILITIES AND FUND EQUITY</u>			
<u>CURRENT</u> <u>LIABILITIES</u>	<u>FUND EQUITY</u>		
	<u>RESERVED</u> <u>FUND BALANCES</u>	<u>UNRESERVED</u> <u>FUND BALANCES</u> <u>(SURPLUS)</u>	<u>TOTAL</u>
\$ 1,814,452.09	\$.00	\$ 3,992.33	\$ 1,818,444.42
381,975.99	.00	4,452.17	386,428.16
5,600,515.50	.00	577.07	5,601,092.57
2,477,404.44	.00	8,890.26	2,486,294.70
224,518.68	8,885.36	1,152.52	234,556.56
43,715.50	.00	.00	43,715.50
369,935.28	2,885.79	.00	372,821.07
33,803.00	.00	119.44	33,922.44
1,111,658.25	.00	27,471.23	1,139,129.48
111,650.94	.00	1,291.50	112,942.44
96,030.48	.00	.00	96,030.48
13,666.13	.00	2,956.44	16,622.57
81,756.88	21,170.42	632.94	103,560.24
435,042.94	.00	21.00	435,063.94
1,367,336.30	.00	(-) 160.35	1,367,175.95
1,318,391.94	.00	513.35	1,318,905.29
37,239.90	.00	12.87	37,252.77
42,056.30	.00	1,184.36	43,240.66
206,453.46	.00	.00	206,453.46
229,200.59	.00	5,266.29	234,466.88
.00	.00	.00	.00
15,288.31	.00	101.38	15,389.69
.00	1,250.01	311.21	1,561.22
.00	.00	28.15	28.15
.00	58,715.48	575.00	59,290.48
10,129.00	66,248.44	331.90	76,709.34
.00	.00	.00	.00
6,018.89	.00	73.23	6,092.12
26,330.00	110,885.95	.00	137,215.95
14,190.00	.00	.00	14,190.00
50,296.91	.00	15.27	50,312.18
3,500.00	.00	.00	3,500.00
347,529.28	.00	.00	347,529.28
<u>\$ 15,470,086.98</u>	<u>\$ 270,041.45</u>	<u>\$ 59,809.56</u>	<u>\$ 16,799,937.99</u>

BALANCE SHEETBY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIAEXPENDED PLANT FUNDJUNE 30, 1980

	<u>ASSETS</u>			
	<u>INVESTMENT</u>		<u>EQUIPMENT</u>	
	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 9,898,876.28	\$ 92,275,773.21	\$ 10,911,510.29	\$ 63,168,843.50
Georgia State University	5,813,528.68	40,123,374.29	747,572.45	27,677,606.26
Medical College of Georgia	3,416,585.99	73,197,177.32	1,233,833.82	32,147,363.09
University of Georgia	5,668,883.81	175,351,019.51	8,376,643.16	87,427,328.33
<u>SENIOR COLLEGES</u>				
Albany State College	708,111.31	11,034,641.91	545,683.31	3,635,026.37
Armstrong State College	258,253.82	9,508,093.12	817,856.52	3,954,224.16
Augusta College	2,046,858.49	12,892,800.46	460,469.79	4,797,116.07
Columbus College	1,263,839.84	14,723,104.46	592,218.90	4,694,401.40
Fort Valley State College	540,699.16	17,838,431.40	1,972,376.73	7,375,262.61
Georgia College	368,496.92	13,456,815.75	1,153,947.19	5,050,873.71
Georgia Southern College	48,899.00	29,144,190.31	1,647,140.22	10,453,419.12
Georgia Southwestern College	5,580.00	12,789,186.28	740,646.64	4,611,299.15
Kennesaw College	121,415.00	8,893,596.46	349,949.00	2,830,746.16
North Georgia College	290,541.67	13,763,828.01	806,243.04	3,465,094.33
Savannah State College	286,692.00	17,301,938.28	2,455,821.17	5,111,147.67
Valdosta State College	1,120,146.33	23,386,046.84	1,528,390.72	6,009,631.08
West Georgia College	290,190.94	28,131,081.08	874,972.91	7,853,251.60
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	67,441.25	13,188,836.40	2,252,140.24	2,581,313.19
Albany Junior College	547,240.34	5,980,237.99	557,671.50	2,028,603.11
Atlanta Junior College	1,361,635.71	6,746,988.60	357,518.04	1,760,640.63
Bainbridge Junior College	91,468.56	3,298,173.37	423,974.73	767,040.66
Brunswick Junior College	1,142,470.23	5,206,870.01	247,895.69	1,562,427.48
Clayton Junior College	394,001.11	8,559,670.67	1,375,337.23	2,341,409.18
Dalton Junior College	72,465.30	6,078,149.61	924,494.51	1,876,568.71
Emanuel County Junior College	152,859.45	1,816,665.41	540,778.09	757,729.93
Floyd Junior College	169,490.00	5,859,821.82	543,499.07	1,730,339.50
Gainesville Junior College	111,990.00	4,459,797.47	351,535.72	1,600,123.96
Gordon Junior College	158,507.89	5,642,890.02	62,273.63	1,524,291.49
Macon Junior College	439,707.17	4,990,791.76	1,170,988.31	2,095,523.60
Middle Georgia College	18,400.00	9,554,633.40	612,589.18	3,180,452.41
South Georgia College	176,494.78	8,240,543.34	358,732.73	1,973,782.88
Waycross Junior College	197,990.00	2,016,703.84	215,626.20	661,427.84
<u>OTHER</u>				
Skidaway Institute of Oceanography	27,240,000.00	2,851,195.29	780,652.06	1,548,662.65
	<u>\$ 64,489,761.03</u>	<u>\$ 688,303,067.69</u>	<u>\$ 45,990,982.79</u>	<u>\$ 308,252,971.83</u>

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
EXPENDED PLANT FUND
JUNE 30, 1980

<u>IN PLANT</u>			<u>FUND EQUITY</u>
<u>DUE TO</u>	<u>CONSTRUCTION</u>		<u>INVESTMENT</u>
<u>OTHER FUNDS</u>	<u>IN PROGRESS</u>	<u>TOTAL</u>	<u>IN GENERAL</u>
			<u>FIXED ASSETS</u>
\$.00	\$ 53,955.75	\$ 176,308,959.03	\$ 176,308,959.03
.00	.00	74,362,081.68	74,362,081.68
.00	502,123.27	110,497,083.49	110,497,083.49
(-) 2,005,322.48	.00	274,818,552.33	274,818,552.33
.00	.00	15,923,462.90	15,923,462.90
.00	.00	14,538,427.62	14,538,427.62
.00	.00	20,197,244.81	20,197,244.81
.00	56,112.18	21,329,676.78	21,329,676.78
.00	.00	27,726,769.90	27,726,769.90
.00	3,200,803.40	23,230,936.97	23,230,936.97
.00	1,151,200.35	42,444,849.00	42,444,849.00
.00	1,983,209.15	20,129,921.22	20,129,921.22
.00	2,311,503.93	14,507,210.55	14,507,210.55
.00	.00	18,325,707.05	18,325,707.05
.00	.00	25,155,599.12	25,155,599.12
.00	4,750,652.77	36,794,867.74	36,794,867.74
.00	.00	37,149,496.53	37,149,496.53
.00	389,948.41	18,479,679.49	18,479,679.49
.00	.00	9,113,752.94	9,113,752.94
.00	.00	10,226,782.98	10,226,782.98
.00	267,255.84	4,847,913.16	4,847,913.16
.00	.00	8,159,663.41	8,159,663.41
.00	.00	12,670,418.19	12,670,418.19
.00	.00	8,951,678.13	8,951,678.13
.00	.00	3,268,032.88	3,268,032.88
.00	1,033,275.74	9,336,426.13	9,336,426.13
.00	.00	6,523,447.15	6,523,447.15
.00	1,454,321.00	8,842,284.03	8,842,284.03
.00	.00	8,697,010.84	8,697,010.84
.00	.00	13,366,074.99	13,366,074.99
.00	.00	10,749,553.73	10,749,553.73
.00	.00	3,091,747.88	3,091,747.88
.00	.00	32,420,510.00	32,420,510.00
<u>\$(-) 2,005,322.48</u>	<u>\$ 17,154,361.79</u>	<u>\$1,122,185,822.65</u>	<u>\$1,122,185,822.65</u>

BALANCE SHEETBY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIAAGENCY FUNDS - STUDENT ACTIVITIESJUNE 30, 1980

	ASSETS			
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 340,667.04	\$ 7,758.00	\$.00	\$ 348,425.04
Georgia State University	313,183.73	13,105.26	.00	326,288.99
Medical College of Georgia	18,559.38	.00	.00	18,559.38
University of Georgia	562,048.42	.00	.00	562,048.42
<u>SENIOR COLLEGES</u>				
Albany State College	(-) 18,892.31	36,638.84	.00	17,746.53
Armstrong State College	56,251.43	.00	.00	56,251.43
Augusta College	47,438.62	.00	25,296.48	72,735.10
Columbus College	185,668.98	4,507.00	.00	190,175.98
Fort Valley State College	(-) 22,478.38	10,803.00	.00	(-) 11,675.38
Georgia College	71,340.89	.00	.00	71,340.89
Georgia Southern College	86,661.58	8,478.65	.00	95,140.23
Georgia Southwestern College	82,168.57	587.00	.00	82,755.57
Kennesaw College	27,502.33	20.00	.00	27,522.33
North Georgia College	38,731.29	41.00	.00	38,772.29
Savannah State College	(-) 12,258.39	9,087.81	.00	(-) 3,170.58
Valdosta State College	83,990.34	10,685.20	.00	94,675.54
West Georgia College	85,137.03	2,108.00	.00	87,245.03
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	21,549.35	1,188.00	.00	22,737.35
Albany Junior College	21,068.75	.00	.00	21,068.75
Atlanta Junior College	12,633.70	950.46	.00	13,584.16
Bainbridge Junior College	1,731.34	.00	.00	1,731.34
Brunswick Junior College	6,144.05	.00	.00	6,144.05
Clayton Junior College	22,882.47	72.00	19,367.50	42,321.97
Dalton Junior College	22,631.00	.00	.00	22,631.00
Emanuel County Junior College	722.24	30.00	353.00	1,105.24
Floyd Junior College	16,360.45	740.00	.00	17,100.45
Gainesville Junior College	41,745.48	12.00	.00	41,757.48
Gordon Junior College	10,632.70	.00	.00	10,632.70
Macon Junior College	27,438.72	.00	.00	27,438.72
Middle Georgia College	(-) 3,418.71	11,694.00	.00	8,275.29
South Georgia College	33,994.68	378.00	.00	34,372.68
Waycross Junior College	2,188.37	20.00	.00	2,208.37
<u>OTHER</u>				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	\$ 2,184,025.14	\$ 118,904.22	\$ 45,016.98	\$ 2,347,946.34

The accompanying notes are an integral part of these financial statements.

BALANCE SHEET

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BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - STUDENT ACTIVITIES

JUNE 30, 1980

<u>LIABILITIES AND FUND EQUITY</u>				
<u>CURRENT</u> <u>LIABILITIES</u>	<u>FUND EQUITY</u>			<u>TOTAL</u>
	<u>RESERVED</u> <u>FUND BALANCES</u>	<u>UNRESERVED</u> <u>FUND BALANCES</u>		
\$ 26,272.72	\$ 157,439.78	\$ 164,712.54	\$	348,425.04
12,125.86	173,307.50	140,855.63		326,288.99
.00	12,373.00	6,186.38		18,559.38
.00	.00	562,048.42		562,048.42
13,830.00	15,187.00	(-) 11,270.47		17,746.53
6,581.04	25,231.00	24,439.39		56,251.43
.00	25,740.00	46,995.10		72,735.10
3,861.24	57,165.00	129,149.74		190,175.98
2,169.15	15,022.00	(-) 28,866.53	(-)	11,675.38
12,538.95	10,164.00	48,637.94		71,340.89
8,188.17	54,586.00	32,366.06		95,140.23
.00	20,102.00	62,653.57		82,755.57
572.40	14,840.00	12,109.93		27,522.33
.00	12,596.00	26,176.29		38,772.29
4,713.84	13,880.00	(-) 21,764.42	(-)	3,170.58
1,922.17	46,396.00	46,357.37		94,675.54
2,116.00	41,228.00	43,901.03		87,245.03
.00	16,183.20	6,554.15		22,737.35
336.78	7,248.00	13,483.97		21,068.75
2,603.56	6,200.00	4,780.60		13,584.16
188.00	.00	1,543.34		1,731.34
.00	5,020.00	1,124.05		6,144.05
.00	9,896.00	32,425.97		42,321.97
790.24	2,880.00	18,960.76		22,631.00
.00	890.00	215.24		1,105.24
646.10	3,840.00	12,614.35		17,100.45
7,322.00	8,868.00	25,567.48		41,757.48
524.13	3,705.00	6,403.57		10,632.70
.00	.00	27,438.72		27,438.72
492.35	3,685.00	4,097.94		8,275.29
1,768.50	7,985.00	24,619.18		34,372.68
.00	1,650.00	558.37		2,208.37
.00	.00	.00		.00
\$ 109,563.20	\$ 773,307.48	\$ 1,465,075.66	\$	2,347,946.34

BALANCE SHEET
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - PRIVATE TRUST
JUNE 30, 1980

	ASSETS				FUND EQUITY
	CASH ON HAND AND IN BANKS	ACCOUNTS RECEIVABLE	INVESTMENTS	TOTAL	RESERVED FUND BALANCES
<u>GRADUATE INSTITUTIONS</u>					
Georgia Institute of Technology	\$ 3,023,286.52	\$.00	\$.00	\$ 3,023,286.52	\$ 3,023,286.52
Georgia State University	1,192,918.51	.00	.00	1,192,918.51	1,192,918.51
Medical College of Georgia	3,052,844.85	.00	700,000.00	3,752,844.85	3,752,844.85
University of Georgia	7,306,502.51	.00	.00	7,306,502.51	7,306,502.51
<u>SENIOR COLLEGES</u>					
Albany State College	85,240.07	.00	.00	85,240.07	85,240.07
Armstrong State College	86,075.78	.00	.00	86,075.78	86,075.78
Augusta College	84,270.00	.00	.00	84,270.00	84,270.00
Columbus College	38,452.93	.00	.00	38,452.93	38,452.93
Fort Valley State College	491,518.68	.00	.00	491,518.68	491,518.68
Georgia College	85,711.24	.00	.00	85,711.24	85,711.24
Georgia Southern College	481,892.39	.00	.00	481,892.39	481,892.39
Georgia Southwestern College	83,603.01	.00	.00	83,603.01	83,603.01
Kennesaw College	8,676.85	.00	.00	8,676.85	8,676.85
North Georgia College	197,775.09	.00	18.75	197,793.84	197,793.84
Savannah State College	37,297.02	.00	.00	37,297.02	37,297.02
Valdosta State College	88,113.84	.00	.00	88,113.84	88,113.84
West Georgia College	71,088.61	.00	.00	71,088.61	71,088.61
<u>JUNIOR COLLEGES</u>					
Abraham Baldwin Agricultural College	109,439.53	.00	.00	109,439.53	109,439.53
Albany Junior College	28,112.09	.00	.00	28,112.09	28,112.09
Atlanta Junior College	15,415.97	.00	.00	15,415.97	15,415.97
Bainbridge Junior College	5,931.67	.00	.00	5,931.67	5,931.67
Brunswick Junior College	60,487.77	.00	.00	60,487.77	60,487.77
Clayton Junior College	18,399.74	13,654.20	.00	32,053.94	32,053.94
Dalton Junior College	46,491.38	.00	.00	46,491.38	46,491.38
Emanuel County Junior College	35,041.76	6,772.30	.00	41,814.06	41,814.06
Floyd Junior College	11,033.04	.00	.00	11,033.04	11,033.04
Gainesville Junior College	55,980.39	.00	.00	55,980.39	55,980.39
Gordon Junior College	19,027.68	.00	.00	19,027.68	19,027.68
Macon Junior College	67,774.72	.00	.00	67,774.72	67,774.72
Middle Georgia College	16,500.26	.00	.00	16,500.26	16,500.26
South Georgia College	74,219.73	24,352.26	.00	98,571.99	98,571.99
Waycross Junior College	(-) 2,912.15	5,966.67	.00	3,054.52	3,054.52
<u>OTHER</u>					
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00
	\$ 16,976,211.48	\$ 50,745.43	\$ 700,018.75	\$ 17,726,975.66	\$ 17,726,975.66

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1980

	<u>BALANCES</u> JULY 1, 1979 (Restated)		<u>EXCESS</u> <u>OF FUNDS</u> <u>AVAILABLE</u> <u>OVER</u> <u>EXPENDITURES</u>
<u>GRADUATE INSTITUTIONS</u>			
Georgia Institute of Technology			
Reserved	\$ 1,830,127.82	\$	.00
Unreserved (Surplus)	95,109.47		61,427.21
Georgia State University			
Reserved	2,091,720.15		.00
Unreserved (Surplus)	52,967.31		71,057.28
Medical College of Georgia			
Reserved	278,960.77		.00
Unreserved (Surplus)	5,789.51		3,765.71
University of Georgia			
Reserved	2,721,981.34		.00
Unreserved (Surplus)	50,629.63		451,484.62
<u>SENIOR COLLEGES</u>			
Albany State College			
Reserved	189,040.51		.00
Unreserved (Surplus)	(-) 26,372.76	(-)	196,325.55
Armstrong State College			
Reserved	262,895.56		.00
Unreserved (Surplus)	11,789.10		1.80
Augusta College			
Reserved	274,136.46		.00
Unreserved (Surplus)	2,482.22		2,492.90
Columbus College			
Reserved	507,050.80		.00
Unreserved (Surplus)	1,676.19		5,353.40
Fort Valley State College			
Reserved	142,478.75		.00
Unreserved (Surplus)	(-) 38,595.11	(-)	6,575.20
Georgia College			
Reserved	253,003.00		.00
Unreserved (Surplus)	18,505.79		14,876.69
Georgia Southern College			
Reserved	523,466.24		.00
Unreserved (Surplus)	2,397.25		5,225.25
Georgia Southwestern College			
Reserved	230,061.00		.00
Unreserved (Surplus)	4,021.25		2,837.24
Kennesaw College			
Reserved	188,369.00		.00
Unreserved (Surplus)	1,712.30		12,306.27
North Georgia College			
Reserved	130,014.43		.00
Unreserved (Surplus)	3,636.21		2,151.83
Savannah State College			
Reserved	165,100.00		.00
Unreserved (Surplus)	29,491.93		51,054.24
Valdosta State College			
Reserved	417,098.25		.00
Unreserved (Surplus)	6,742.65		9,452.63
West Georgia College			
Reserved	444,330.42		.00
Unreserved (Surplus)	13,625.28	(-)	1,435.57
<u>JUNIOR COLLEGES</u>			
Abraham Baldwin Agricultural College			
Reserved	165,742.79		.00
Unreserved (Surplus)	853.57		8,140.69
Albany Junior College			
Reserved	131,246.83		.00
Unreserved (Surplus)	10,316.64		292.22
Atlanta Junior College			
Reserved	132,091.00		.00
Unreserved (Surplus)	39,816.50		1,830.07
Bainbridge Junior College			
Reserved	28,999.25		.00
Unreserved (Surplus)	2,514.17		924.86
Brunswick Junior College			
Reserved	75,119.50		.00
Unreserved (Surplus)	1,559.52		307.27

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1980

<u>PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES</u>	<u>PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS</u>	<u>BALANCES JUNE 30, 1980</u>
\$ 482,713.26	\$.00	\$ 2,312,841.08
(-) 61,427.19	(-) 95,109.47	.02
482,311.67	.00	2,574,031.82
(-) 23,385.75	(-) 52,967.31	47,671.53
102,001.67	.00	380,962.44
4,139.33	(-) 5,789.51	7,905.04
426,491.91	.00	3,148,473.25
(-) 441,362.17	(-) 50,629.63	10,122.45
(-) 37,490.98	.00	151,549.53
34,310.90	26,372.76	(-) 162,014.65
(-) 18,900.46	.00	243,995.10
671.41	(-) 11,789.10	673.21
16,250.94	.00	290,387.40
(-) 697.22	(-) 2,482.22	1,795.68
67,313.31	.00	574,364.11
1,862.38	(-) 1,676.19	7,215.78
22,820.35	.00	165,299.10
61,362.78	38,595.11	54,787.58
27,919.25	.00	280,922.25
(-) 3,701.44	(-) 18,505.79	11,175.25
102,811.86	.00	626,278.10
(-) 3,895.89	(-) 2,397.25	1,329.36
41,671.00	.00	271,732.00
1,353.89	(-) 4,021.25	4,191.13
49,594.00	.00	237,963.00
(-) 11,467.27	(-) 1,712.30	839.00
34,324.40	.00	164,338.83
2,208.02	(-) 3,636.21	4,359.85
25,117.00	.00	190,217.00
(-) 22,190.44	(-) 29,491.93	28,863.80
57,093.50	.00	474,191.75
(-) 4,936.31	(-) 6,742.65	4,516.32
32,840.55	.00	477,170.97
1,564.16	(-) 13,625.28	128.59
33,707.21	.00	199,450.00
(-) 7,760.63	(-) 853.57	380.06
15,241.27	.00	146,488.10
3,136.15	(-) 10,316.64	3,428.37
13,951.00	.00	146,042.00
3,154.09	(-) 39,816.50	4,984.16
9,123.15	.00	38,122.40
1,655.59	(-) 2,514.17	2,580.45
16,085.50	.00	91,205.00
584.07	(-) 1,559.52	891.34

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1980

	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
<u>JUNIOR COLLEGES</u> continued		
Clayton Junior College	\$ 161,538.30	\$.00
Reserved	12,068.96	440.11
Unreserved (Surplus)		
Dalton Junior College	79,960.50	.00
Reserved	2,672.93	13,235.77
Unreserved (Surplus)		
Emanuel County Junior College	17,076.00	.00
Reserved	296.15	102.91
Unreserved (Surplus)		
Floyd Junior College	67,932.81	.00
Reserved	(-) 351.82	2,181.57
Unreserved (Surplus)		
Gainesville Junior College	90,421.50	.00
Reserved	557.44	3,172.95
Unreserved (Surplus)		
Gordon Junior College	52,086.00	.00
Reserved	6,166.40	44.36
Unreserved (Surplus)		
Macon Junior College	127,646.83	.00
Reserved	3,785.16	442.22
Unreserved (Surplus)		
Middle Georgia College	149,978.10	.00
Reserved	274.38	2,153.56
Unreserved (Surplus)		
South Georgia College	73,580.98	.00
Reserved	1,033.35	252.56
Unreserved (Surplus)		
Waycross Junior College	21,591.50	.00
Reserved	2,110.91	(-) 1,162.37
Unreserved (Surplus)		
<u>OTHER</u>		
Skidaway Institute of Oceanography	.00	.00
Reserved	.00	.00
Unreserved (Surplus)		
	\$ 12,344,128.87	\$ 521,509.50
<u>SUMMARY</u>		
Reserved	\$ 12,024,846.39	\$.00
Unreserved (Surplus)	319,282.48	521,509.50
	\$ 12,344,128.87	\$ 521,509.50

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1980

PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS	BALANCES JUNE 30, 1980
\$ 12,294.96	\$.00	\$ 173,833.26
4,278.81 (-)	12,068.96	4,718.92
6,592.10	.00	86,552.60
(-) 1,331.55 (-)	2,672.93	11,904.22
1,875.50	.00	18,951.50
1,986.67 (-)	296.15	2,089.58
7,308.99	.00	75,241.80
1,310.50	351.82	3,492.07
10,115.50	.00	100,537.00
(-) 2,107.06 (-)	557.44	1,065.89
6,467.00	.00	58,553.00
1,529.25 (-)	6,166.40	1,573.61
12,218.17	.00	139,865.00
1,079.75 (-)	3,785.16	1,521.97
(-) 27,097.10	.00	122,881.00
1,847.13 (-)	274.38	4,000.69
12,145.72	.00	85,726.70
(-) 191.93 (-)	1,033.35	60.63
8,178.50	.00	29,770.00
1,710.12 (-)	2,110.91	547.75
.00	.00	.00
.00	.00	.00
<u>\$ 1,598,380.85</u>	<u>\$ (-) 319,282.48</u>	<u>\$ 14,144,736.74</u>
\$ 2,053,090.70	\$.00	\$ 14,077,937.09
(-) 454,709.85	(-) 319,282.48	66,799.65
<u>\$ 1,598,380.85</u>	<u>\$ (-) 319,282.48</u>	<u>\$ 14,144,736.74</u>

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1980

	BALANCES JULY 1, 1979 (Restated)		EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
<u>GRADUATE INSTITUTIONS</u>			
Georgia Institute of Technology			
Engineering Experiment Station			
Reserved	\$.00	\$ (-)	.00
Unreserved (Surplus)	2,634.55		49,184.31
Engineering Extension Division			
Reserved	79,242.00		.00
Unreserved (Surplus)	10,479.39	(-)	14,645.76
Southern Technical Institute			
Reserved	200,148.37		.00
Unreserved (Surplus)	16,926.41		48,736.90
Medical College of Georgia			
Eugene Talmadge Memorial Hospital			
Reserved	1,244,140.82		.00
Unreserved (Surplus)	11,776.40		61,649.18
Family Practice Residency Program			
Reserved	.00		.00
Unreserved (Surplus)	.00		37,333.09
University of Georgia			
Agricultural Experiment Station			
Reserved	.00		.00
Unreserved (Surplus)	33,397.86		157.18
Cooperative Extension Service			
Reserved	42,337.59		.00
Unreserved (Surplus)	8,260.84		1,100.88
Marine Institute			
Reserved	.00		.00
Unreserved (Surplus)	25.15		991.07
Marine Resources Extension Center			
Reserved	.00		.00
Unreserved (Surplus)	(-) 1,132.79	(-)	164.12
Veterinary Medicine Experiment Station			
Reserved	.00		.00
Unreserved (Surplus)	1,420.65		1,766.95
<u>OTHER</u>			
Skidaway Institute of Oceanography			
Reserved	.00		.00
Unreserved (Surplus)	.00		.00
	\$ 1,649,657.24	\$	87,741.06
<u>SUMMARY</u>			
Reserved	\$ 1,565,868.78	\$	.00
Unreserved (Surplus)	83,788.46		87,741.06
	\$ 1,649,657.24	\$	87,741.06

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1980

<u>PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES</u>	<u>PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS</u>	<u>BALANCES JUNE 30, 1980</u>
\$.00	\$.00	\$.00
29,947.38 (-)	2,634.55 (-)	19,236.93
38,063.00	.00	117,305.00
14,645.76 (-)	10,479.39	.00
76,275.97	.00	276,424.34
(-) 33,493.71 (-)	16,926.41	15,243.19
185,358.34	.00	1,429,499.16
(-) 26,210.12 (-)	11,776.40	35,439.06
.00	.00	.00
.00	.00	37,333.09
.00	.00	.00
34,883.06 (-)	33,397.86	35,040.24
(-) 42,337.59	.00	.00
2,824.88 (-)	8,260.84	3,925.76
.00	.00	.00
100.18 (-)	25.15	1,091.25
.00	.00	.00
969.41	1,132.79	805.29
.00	.00	.00
142.42 (-)	1,420.65	1,909.37
.00	.00	.00
<u>617.05</u>	<u>.00</u>	<u>617.05</u>
<u>\$ 281,786.03</u>	<u>\$ (-) 83,788.46</u>	<u>\$ 1,935,395.87</u>
\$ 257,359.72	\$.00	\$ 1,823,228.50
<u>24,426.31</u>	<u>(-) 83,788.46</u>	<u>112,167.37</u>
<u>\$ 281,786.03</u>	<u>\$ (-) 83,788.46</u>	<u>\$ 1,935,395.87</u>

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESTRICTED FUNDS
YEAR ENDED JUNE 30, 1980

	UNRESERVED BALANCES JULY 1, 1979	ADDITIONS	
		REVENUES IN PERIOD	TOTAL
<u>GRADUATE INSTITUTIONS</u>			
Georgia Institute of Technology	\$ 1,239,986.67	\$ 43,672,921.29	\$ 43,672,921.29
Georgia State University	496,652.90	5,453,029.90	5,453,029.90
Medical College of Georgia	948,784.17	17,190,295.47	17,190,295.47
University of Georgia	243,312.36	42,845,431.79	42,845,431.79
<u>SENIOR COLLEGES</u>			
Albany State College	489,473.18	2,192,392.54	2,192,392.54
Armstrong State College	38,784.24	373,525.46	373,525.46
Augusta College	83,364.67	418,182.24	418,182.24
Columbus College	97,063.92	713,992.20	713,992.20
Fort Valley State College	647,744.54	3,729,942.66	3,729,942.66
Georgia College	108,806.02	561,154.43	561,154.43
Georgia Southern College	88,932.89	1,145,068.61	1,145,068.61
Georgia Southwestern College	220,142.80	508,630.60	508,630.60
Kennesaw College	16,672.88	153,304.32	153,304.32
North Georgia College	27,513.42	677,284.88	677,284.88
Savannah State College	34,827.52	1,924,487.07	1,924,487.07
Valdosta State College	49,969.80	900,727.60	900,727.60
West Georgia College	40,328.32	810,937.79	810,937.79
<u>JUNIOR COLLEGES</u>			
Abraham Baldwin Agricultural College	72,558.98	963,995.49	963,995.49
Albany Junior College	11,910.30	371,534.93	371,534.93
Atlanta Junior College	4,386.44	755,262.77	755,262.77
Bainbridge Junior College	2,597.46	300,486.01	300,486.01
Brunswick Junior College	18,150.82	418,335.05	418,335.05
Clayton Junior College	25,744.47	138,211.72	138,211.72
Dalton Junior College	14,852.35	486,312.65	486,312.65
Emanuel County Junior College	4,764.46	11,298.50	11,298.50
Floyd Junior College	59,301.64	502,852.54	502,852.54
Gainesville Junior College	25,539.99	538,377.90	538,377.90
Gordon Junior College	17,640.69	161,028.59	161,028.59
Macon Junior College	15,937.64	176,985.18	176,985.18
Middle Georgia College	61,007.33	174,876.70	174,876.70
South Georgia College	33,318.33	752,893.20	752,893.20
Waycross Junior College	5,453.40	70,845.65	70,845.65
<u>OTHER</u>			
Skidaway Institute of Oceanography	112,220.36	1,672,241.61	1,672,241.61
	<u>\$ 5,357,744.96</u>	<u>\$ 130,766,847.24</u>	<u>\$ 130,766,847.24</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESTRICTED FUNDS
YEAR ENDED JUNE 30, 1980

DEDUCTIONS						
TRANSFERS TO OTHER FUNDS						
SPONSORED RESEARCH, INSTRUCTION AND OTHER	CONTRACT OVERHEAD	STUDENT AID	UNEXPENDED PLANT FUND	TOTAL	UNRESERVED BALANCES JUNE 30, 1980	
\$ 31,065,927.12	\$ 10,976,569.68	\$ 1,752,779.06	\$.00	\$ 43,795,275.86	\$ 1,117,632.11	
4,357,209.76	493,546.55	515,803.92	.00	5,366,560.23	383,122.57	
14,714,448.08	1,650,348.29	370,776.51	.00	16,735,572.88	1,403,506.76	
35,163,383.40	2,999,028.36	1,380,688.86	.00	39,543,100.62	3,545,643.53	
1,806,660.88	43,949.05	226,453.04	.00	2,077,062.97	604,802.75	
288,401.46	3,573.59	77,471.50	.00	369,446.55	42,863.15	
386,333.17	15,143.54	41,473.50	.00	442,950.21	58,596.70	
545,345.50	15,219.00	137,139.49	.00	697,703.99	113,352.13	
3,641,975.05	195,475.05	206,120.25	.00	4,043,570.35	334,116.85	
482,011.96	15,058.96	68,687.00	.00	565,757.92	104,202.53	
1,035,074.90	48,713.37	73,804.15	.00	1,157,592.42	76,409.08	
422,192.40	25,922.24	57,236.00	.00	505,350.64	223,422.76	
75,022.55	315.71	40,645.60	.00	115,983.86	53,993.34	
508,604.96	31,129.29	103,153.90	.00	642,888.15	61,910.15	
1,668,332.55	112,597.13	114,314.37	.00	1,895,244.05	64,070.54	
711,952.65	31,272.84	93,045.00	.00	836,270.49	114,426.91	
582,592.56	56,873.49	164,415.00	.00	803,881.05	47,385.06	
804,896.34	30,710.43	160,243.16	3,031.89	998,881.82	37,672.65	
267,612.14	7,944.05	94,081.94	.00	369,638.13	13,807.10	
599,143.33	58,919.92	97,659.90	.00	755,723.15	3,926.06	
294,869.54	593.22	4,696.85	.00	300,159.61	2,923.86	
377,780.89	6,473.02	37,869.50	.00	422,123.41	14,362.46	
109,497.84	2,067.84	37,190.21	.00	148,755.89	15,200.30	
454,776.87	1,040.54	1,300.00	.00	457,117.41	44,047.59	
6,724.49	120.87	2,400.00	.00	9,245.36	6,817.60	
468,336.86	34,759.50	15,090.92	.00	518,187.28	43,966.90	
503,543.97	5,800.00	44,337.59	.00	553,681.56	10,236.33	
140,827.15	2,071.12	26,370.00	.00	169,268.27	9,401.01	
175,977.27	1,392.13	13,395.15	.00	190,764.55	2,158.27	
146,830.51	6,426.56	31,350.50	.00	184,607.57	51,276.46	
617,225.35	16,822.46	143,274.92	.00	777,322.73	8,888.80	
36,492.96	2,648.37	29,906.00	2,459.37	71,506.70	4,792.35	
1,394,887.36	294,283.09	.00	.00	1,689,170.45	95,291.52	
\$ 103,854,891.82	\$ 17,186,809.26	\$ 6,163,173.79	\$ 5,491.26	\$ 127,210,366.13	\$ 8,914,226.17	

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1980

	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
<u>GRADUATE INSTITUTIONS</u>		
Georgia Institute of Technology		
Reserved	\$ 3,117,725.02	\$.00
Unreserved	172,942.73	2,217,987.24
Georgia State University		
Reserved	900,222.97	.00
Unreserved	1,342,063.95	2,047,325.26
Medical College of Georgia		
Reserved	604,005.19	.00
Unreserved	2,353.44	451,562.03
University of Georgia		
Reserved	3,837,922.15	.00
Unreserved	1,749,415.09	4,023,347.22
<u>SENIOR COLLEGES</u>		
Albany State College		
Reserved	113,885.09	.00
Unreserved	(-) 89,608.25	(-) 103,586.02
Armstrong State College		
Reserved	244,953.97	.00
Unreserved	99,036.76	184,231.10
Augusta College		
Reserved	167,777.50	.00
Unreserved	.00	57,763.90
Columbus College		
Reserved	495,634.41	.00
Unreserved	80,826.59	426,353.11
Fort Valley State College		
Reserved	12,461.25	.00
Unreserved	(-) 686,300.59	33,947.37
Georgia College		
Reserved	413,118.60	.00
Unreserved	.00	242,376.27
Georgia Southern College		
Reserved	982,094.78	.00
Unreserved	.00	637,787.28
Georgia Southwestern College		
Reserved	179,111.27	.00
Unreserved	(-) 206,795.09	22,727.66
Kennesaw College		
Reserved	266,308.40	.00
Unreserved	70,971.16	243,098.90
North Georgia College		
Reserved	751,924.79	.00
Unreserved	113,475.17	1,005,647.23
Savannah State College		
Reserved	91,907.30	.00
Unreserved	(-) 145,833.30	3,141.22
Valdosta State College		
Reserved	1,861,014.08	.00
Unreserved	283,571.67	235,510.59
West Georgia College		
Reserved	476,221.83	.00
Unreserved	819,500.57	1,223,178.91
<u>JUNIOR COLLEGES</u>		
Abraham Baldwin Agricultural College		
Reserved	323,590.33	.00
Unreserved	.00	149,746.16
Albany Junior College		
Reserved	157,592.87	.00
Unreserved	.00	55,630.60
Atlanta Junior College		
Reserved	.00	.00
Unreserved	.00	.00
Bainbridge Junior College		
Reserved	16,422.53	.00
Unreserved	8,867.50	22,318.41
Brunswick Junior College		
Reserved	126,004.67	.00
Unreserved	1,415.24	109,135.81

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1980

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PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES	FUND BALANCES CARRIED OVER	BALANCES JUNE 30, 1980
\$ 1,111,045.90	\$ (-) 1,288,376.80	\$ 3,740,394.12
(-) 1,668,466.41	(-) 172,942.73	549,520.83
460,563.11	(-) 476,649.25	884,136.83
(-) 467,318.64	(-) 1,342,063.95	1,580,006.62
455,051.94	(-) 367,139.97	691,917.16
(-) 451,562.03	(-) 2,353.44	.00
2,255,831.94	(-) 1,454,995.56	4,638,758.53
(-) 2,173,453.55	(-) 1,749,415.09	1,849,893.67
(-) 1,912.43	.00	111,972.66
(-) 5,976.36	89,608.25	(-) 109,562.38
168,720.65	(-) 132,888.88	280,785.84
(-) 168,695.80	(-) 99,036.76	15,535.30
57,768.45	(-) 30,477.50	195,068.45
(-) 57,763.90	.00	.00
306,217.08	(-) 267,637.73	534,213.76
(-) 306,270.05	(-) 80,826.59	120,083.06
2,945.90	.00	15,407.15
277.97	.00	(-) 652,075.25
239,141.52	(-) 139,740.03	512,520.09
(-) 242,376.27	.00	.00
600,902.69	(-) 397,242.44	1,185,755.03
(-) 568,080.95	.00	69,706.33
(-) 92,711.47	.00	86,399.80
130,286.96	.00	(-) 53,780.47
179,896.79	(-) 168,812.21	277,392.98
(-) 178,866.11	(-) 70,971.16	64,232.79
558,134.45	(-) 549,165.26	760,893.98
(-) 607,124.62	(-) 113,475.17	398,522.61
(-) 51,943.66	.00	39,963.64
4,639.52	.00	(-) 138,052.56
182,477.47	(-) 1,413,788.36	629,703.19
(-) 153,611.43	(-) 283,571.67	81,899.16
421,444.54	(-) 201,191.94	696,474.43
(-) 393,976.39	(-) 819,500.57	829,202.53
218,987.06	(-) 52,437.32	490,140.07
(-) 149,746.16	.00	.00
55,630.60	(-) 59,892.87	153,330.60
(-) 55,630.60	.00	.00
.00	.00	.00
.00	.00	.00
22,318.41	(-) 10,129.97	28,610.97
(-) 22,318.41	(-) 8,867.50	.00
102,071.08	(-) 83,004.67	145,071.08
(-) 102,071.08	(-) 1,415.24	7,064.73

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1980

	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
<u>JUNIOR COLLEGES</u> continued		
Clayton Junior College		
Reserved	\$ 64,721.61	\$.00
Unreserved	.00	53,715.61
Dalton Junior College		
Reserved	155,067.14	.00
Unreserved	.00	104,191.92
Emanuel County Junior College		
Reserved	23,534.89	.00
Unreserved	13,207.29	27,916.26
Floyd Junior College		
Reserved	78,842.76	.00
Unreserved	2,402.76	68,191.98
Gainesville Junior College		
Reserved	142,918.64	.00
Unreserved	22,423.14	136,513.64
Gordon Junior College		
Reserved	83,641.40	.00
Unreserved	.00	47,510.94
Macon Junior College		
Reserved	159,657.38	.00
Unreserved	53,590.80	133,047.23
Middle Georgia College		
Reserved	321,238.21	.00
Unreserved	.00	132,803.50
South Georgia College		
Reserved	122,550.99	.00
Unreserved	(-) 211,165.12	55,922.21
Waycross Junior College		
Reserved	10,053.12	.00
Unreserved	1,652.53	14,377.77
<u>OTHER</u>		
Skidaway Institute of Oceanography		
Reserved	925.41	.00
Unreserved	2,044.68	2,241.80
	\$ 19,803,109.27	\$ 14,065,663.11
<u>SUMMARY</u>		
Reserved	\$ 16,387,059.55	\$.00
Unreserved	3,500,058.72	14,065,663.11
	\$ 19,803,109.27	\$ 14,065,663.11

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AUXILIARY ENTERPRISES
YEAR ENDED JUNE 30, 1980

<u>PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES</u>	<u>FUND BALANCES CARRIED OVER</u>	<u>BALANCES JUNE 30, 1980</u>
\$ 53,715.61	\$.00	\$ 118,437.22
(-) 53,715.61	.00	.00
104,191.92	(-) 79,067.14	180,191.92
(-) 104,191.92	.00	.00
6,158.79	(-) 0,534.89	21,158.79
(-) 5,792.05	(-) 13,207.29	22,124.21
71,199.95	(-) 58,335.18	91,707.53
(-) 68,191.98	(-) 2,402.76	.00
108,396.27	(-) 97,918.64	153,396.27
(-) 108,313.49	(-) 22,423.14	28,200.15
46,248.95	(-) 43,785.87	86,104.48
(-) 47,510.94	.00	.00
85,101.18	(-) 94,993.53	149,765.03
(-) 85,101.18	(-) 53,590.80	47,946.05
132,152.83	(-) 162,086.93	291,304.11
(-) 132,803.50	.00	.00
19,605.71	.00	142,156.70
(-) 14,424.76	.00	(-) 169,667.67
5,002.93	(-) 3,616.54	11,439.51
(-) 5,002.93	(-) 1,652.53	9,374.84
1,577.12	(-) 925.41	1,577.12
(-) 1,577.12	(-) 2,044.68	664.68
<u>\$ 421,203.49</u>	<u>\$ (-) 12,392,987.51</u>	<u>\$ 21,896,988.36</u>
\$ 8,685,933.28	\$ (-) 7,642,834.69	\$ 17,346,149.14
(-) 8,264,729.79	(-) 4,750,152.82	4,550,839.22
<u>\$ 421,203.49</u>	<u>\$ (-) 12,392,987.51</u>	<u>\$ 21,896,988.36</u>

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1980

	RESERVED BALANCES JULY 1, 1979	GIFTS FOR LOAN	INTEREST INCOME	ADDITIONS PRIOR YEAR'S ADJUSTMENTS
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 4,336,266.99	\$ 329,675.12	\$ 76,081.14	\$.00
Georgia State University	1,418,453.15	102,017.21	16,108.58	.00
Medical College of Georgia	3,912,096.10	336,446.64	43,824.02	.00
University of Georgia	9,356,154.28	27,775.25	328,853.76	.00
<u>SENIOR COLLEGES</u>				
Albany State College	665,613.45	27,640.89	5,485.16	.00
Armstrong State College	370,297.81	(-) 44,353.00	2,268.67	.00
Augusta College	512,120.21	7,125.78	5,772.66	8,109.00
Columbus College	458,519.80	5,839.59	6,946.03	.00
Fort Valley State College	1,221,000.77	.00	8,359.61	.00
Georgia College	906,587.84	3,911.65	31,690.28	.00
Georgia Southern College	2,439,578.03	139,144.82	27,263.26	20,704.00
Georgia Southwestern College	448,816.75	(-) 25,789.33	21,936.31	.00
Kennesaw College	90,594.58	2,389.12	263.98	857.00
North Georgia College	964,581.11	(-) 53,871.50	14,044.06	(-) 631.24
Savannah State College	1,426,831.73	11,609.00	14,043.09	.00
Valdosta State College	1,346,690.72	194,635.08	26,332.30	.00
West Georgia College	1,730,702.72	138,035.44	19,238.75	.00
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	405,199.48	26,440.35	2,680.82	67,917.77
Albany Junior College	320,687.37	(-) 50,000.00	8,096.52	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	3,019.68	4,058.46	60.48	.00
Brunswick Junior College	115,814.29	4,446.68	807.90	.00
Clayton Junior College	186,355.00	11,680.40	1,772.95	.00
Dalton Junior College	8,605.16	.00	111.98	.00
Emanuel County Junior College	.00	.00	.00	.00
Floyd Junior College	33,929.15	.00	250.88	.00
Gainesville Junior College	.00	.00	.00	.00
Gordon Junior College	123,755.46	(-) 12,983.00	1,046.54	.00
Macon Junior College	110,366.94	6,666.67	465.20	.00
Middle Georgia College	446,595.40	(-) 5,000.00	6,325.55	.00
South Georgia College	876,138.57	96,672.89	8,204.86	.00
Waycross Junior College	767.50	22.03	140.00	.00
<u>OTHER</u>				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	\$ 34,236,140.04	\$ 1,284,236.24	\$ 678,475.34	\$ 96,956.53

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

LOAN FUNDS

YEAR ENDED JUNE 30, 1980

		DEDUCTIONS			RESERVED	
		EXPENSE	LOAN CHARGE OFFS	TOTAL	BALANCES	
					JUNE 30, 1980	
TOTAL						
\$ 405,756.26	\$ 33,398.19	\$ 22,232.09	\$ 55,630.28	\$ 4,686,392.97		
118,125.79	11,089.91	17,476.20	28,566.11	1,508,012.83		
380,270.66	11,448.57	38,602.77	50,051.34	4,242,315.42		
356,629.01	56,061.44	102,870.10	158,931.54	9,553,851.75		
33,126.05	15,168.39	8,182.48	23,350.87	675,388.63		
(-) 42,084.33	1,223.26	41,183.97	42,407.23	285,806.25		
21,007.44	3,132.35	9,362.24	12,494.59	520,633.06		
12,785.62	4,079.29	11,807.83	15,887.12	455,418.30		
8,359.61	8,055.07	438,672.96	446,728.03	782,632.35		
35,601.93	20,175.74	71,549.08	91,724.82	850,464.95		
187,112.08	22,913.92	71,832.39	94,746.31	2,531,943.80		
(-) 3,853.02	5,423.69	17,315.62	22,739.31	422,224.42		
3,510.10	273.92	6,403.00	6,676.92	87,427.76		
(-) 40,458.68	9,415.58	28,722.04	38,137.62	885,984.81		
25,652.09	8,458.79	9,027.62	17,486.41	1,434,997.41		
220,967.38	14,009.88	18,602.44	32,612.32	1,535,045.78		
157,274.19	12,003.36	40,033.41	52,036.77	1,835,940.14		
97,038.94	3,922.32	2,234.37	6,156.69	496,081.73		
(-) 41,903.48	3,149.06	18,108.81	21,257.87	257,526.02		
.00	.00	.00	.00	.00		
4,118.94	32.25	.00	32.25	7,106.37		
5,254.58	322.82	10,658.84	10,981.66	110,087.21		
13,453.35	597.83	20,055.58	20,653.41	179,154.94		
111.98	3,512.00	100.00	3,612.00	5,105.14		
.00	.00	.00	.00	.00		
250.88	443.68	3,473.59	3,917.27	30,262.76		
.00	.00	.00	.00	.00		
(-) 11,936.46	1,343.80	2,288.58	3,632.38	108,186.62		
7,131.87	1,070.25	1,370.48	2,440.73	115,058.08		
1,325.55	5,893.25	3,241.10	9,134.35	438,786.60		
104,877.75	10,851.00	17,431.29	28,282.29	952,734.03		
162.03	.00	.00	.00	929.53		
.00	.00	.00	.00	.00		
\$ 2,059,668.11	\$ 267,469.61	\$ 1,032,838.88	\$ 1,300,308.49	\$ 34,995,499.66		

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
ENDOWMENT FUNDS
YEAR ENDED JUNE 30, 1980

	RESERVED BALANCES JULY 1, 1979	INCOME		ADDITIONS
		FOR OBJECT OF TRUST	FOR PRINCIPAL	
				GIFTS FOR PRINCIPAL
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 11,331,655.29	\$ 1,974,865.71	\$.00	\$ 577.20
Georgia State University	33,493.21	2,563.03	.00	2,318.17
Medical College of Georgia	2,454,829.12	157,861.87	.00	.00
University of Georgia	8,321,602.29	817,756.63	758.75	343,576.70
<u>SENIOR COLLEGES</u>				
Albany State College	.00	.00	.00	.00
Armstrong State College	29,600.00	2,820.90	.00	3,791.00
Augusta College	96,668.85	6,405.62	.00	.00
Columbus College	221,834.13	19,062.65	772.18	12,532.53
Fort Valley State College	81,392.46	11,469.29	.00	5,000.00
Georgia College	1,208,403.61	68,865.22	.00	11,322.28
Georgia Southern College	41,500.00	4,961.43	.00	10,000.00
Georgia Southwestern College	354,343.98	37,978.47	.00	.00
Kennesaw College	124,278.99	8,199.30	.00	6,780.00
North Georgia College	615,101.79	64,019.36	.00	12,771.68
Savannah State College	13,919.44	902.28	.00	.00
Valdosta State College	489,331.55	42,547.73	.00	2,261.14
West Georgia College	.00	.00	.00	.00
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	.00	.00	.00	.00
Albany Junior College	.00	.00	.00	.00
Atlanta Junior College	.00	.00	.00	.00
Bainbridge Junior College	.00	.00	.00	.00
Brunswick Junior College	40,542.08	3,823.66	.00	6,216.50
Clayton Junior College	115,000.00	7,812.50	.00	1,000.00
Dalton Junior College	.00	.00	.00	.00
Emanuel County Junior College	7,013.84	519.52	.00	.00
Floyd Junior College	21,378.45	1,863.65	.00	.00
Gainesville Junior College	1,201.00	90.10	.00	100.00
Gordon Junior College	.00	.00	.00	.00
Macon Junior College	.00	.00	.00	.00
Middle Georgia College	1,632.50	148.48	.00	1,000.00
South Georgia College	28,916.45	4,407.91	.00	.00
Waycross Junior College	1,954.90	170.44	.00	.00
<u>OTHER</u>				
Skidaway Institute of Oceanography	.00	.00	.00	.00
	\$ 25,635,593.93	\$ 3,239,115.75	\$ 1,530.93	\$ 419,247.20

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
ENDOWMENT FUNDS
YEAR ENDED JUNE 30, 1980

<u>TOTAL</u>	<u>FOR OBJECT OF TRUST</u>	<u>DEDUCTIONS TOTAL</u>	<u>RESERVED BALANCES JUNE 30, 1980</u>
\$ 1,975,442.91	\$ 1,341,149.40	\$ 1,341,149.40	\$ 11,965,948.80
4,881.20	1,353.45	1,353.45	37,020.96
157,861.87	174,543.27	174,543.27	2,438,147.72
1,162,092.08	570,081.69	570,081.69	8,913,612.68
.00	.00	.00	.00
6,611.90	2,820.90	2,820.90	33,391.00
6,405.62	3,491.00	3,491.00	99,583.47
32,367.36	27,276.85	27,276.85	226,924.64
16,469.29	11,469.29	11,469.29	86,392.46
80,187.50	23,009.50	23,009.50	1,265,581.61
14,961.43	4,961.43	4,961.43	51,500.00
37,978.47	2,484.56	2,484.56	389,837.89
14,979.30	8,088.74	8,088.74	131,169.55
76,791.04	26,171.59	26,171.59	665,721.24
902.28	.00	.00	14,821.72
44,808.87	12,251.55	12,251.55	521,888.87
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
.00	.00	.00	.00
10,040.16	3,150.00	3,150.00	47,432.24
8,812.50	7,812.50	7,812.50	116,000.00
.00	.00	.00	.00
519.52	502.50	502.50	7,030.86
1,863.65	1,406.92	1,406.92	21,835.18
190.10	90.10	90.10	1,301.00
.00	.00	.00	.00
.00	.00	.00	.00
1,148.48	97.50	97.50	2,683.48
4,407.91	627.67	627.67	32,696.69
170.44	.00	.00	2,125.34
.00	.00	.00	.00
<u>\$ 3,659,893.88</u>	<u>\$ 2,222,840.41</u>	<u>\$ 2,222,840.41</u>	<u>\$ 27,072,647.40</u>

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1980

	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
<u>GRADUATE INSTITUTIONS</u>		
Georgia Institute of Technology		
Reserved	\$.00	\$.00
Unreserved (Surplus)	6,236.49	.00
Georgia State University		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Medical College of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	821.85	402.13
University of Georgia		
Reserved	.00	.00
Unreserved (Surplus)	3,744.57	4,051.17
<u>SENIOR COLLEGES</u>		
Albany State College		
Reserved	8,918.36	.00
Unreserved (Surplus)	(-) 997.57	1,119.52
Armstrong State College		
Reserved	.00	.00
Unreserved (Surplus)	400.00	.00
Augusta College		
Reserved	2,885.79	.00
Unreserved (Designated for Revenue Sharing Funds)	2,100.00	.00
Unreserved (Surplus)	.00	2,885.79
Columbus College		
Reserved	.00	.00
Unreserved (Surplus)	2.00	(-) 165.82
Fort Valley State College		
Reserved	.00	.00
Unreserved (Surplus)	159,023.82	25,968.78
Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	666.54	915.50
Georgia Southern College		
Reserved	.00	.00
Unreserved (Surplus)	747.28	.00
Georgia Southwestern College		
Reserved	.00	.00
Unreserved (Surplus)	42.76	2,956.44
Kennesaw College		
Reserved	21,170.42	.00
Unreserved (Surplus)	14.05	21,767.93
North Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	127.90	21.00
Savannah State College		
Reserved	.00	.00
Unreserved (Surplus)	3,172.07	(-) 160.35
Valdosta State College		
Reserved	.00	.00
Unreserved (Surplus)	725.54	(-) 201.74
West Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	23.00	4.62
<u>JUNIOR COLLEGES</u>		
Abraham Baldwin Agricultural College		
Reserved	.00	.00
Unreserved (Surplus)	2,314.19	53.35
Albany Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
Atlanta Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

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UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1980

<u>PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES</u>	<u>PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS</u>	<u>BALANCES JUNE 30, 1980</u>
\$.00	\$.00	\$.00
3,992.33	(-) 6,236.49	3,992.33
.00	.00	.00
4,452.17	.00	4,452.17
.00	.00	.00
174.94	(-) 821.85	577.07
.00	.00	.00
4,839.09	(-) 3,744.57	8,890.26
(-) 33.00	.00	8,885.36
33.00	997.57	1,152.52
.00	.00	.00
.00	(-) 400.00	.00
.00	.00	2,885.79
.00	(-) 2,100.00	.00
(-) 2,885.79	.00	.00
.00	.00	.00
285.26	(-) 2.00	119.44
.00	.00	.00
1,502.45	(-) 159,023.82	27,471.23
.00	.00	.00
376.00	(-) 666.54	1,291.50
.00	.00	.00
.00	(-) 747.28	.00
.00	.00	.00
.00	(-) 42.76	2,956.44
.00	.00	21,170.42
(-) 21,134.99	(-) 14.05	632.94
.00	.00	.00
.00	(-) 127.90	21.00
.00	.00	.00
.00	(-) 3,172.07	(-) 160.35
.00	.00	.00
715.09	(-) 726.54	513.35
.00	.00	.00
8.25	(-) 23.00	12.87
.00	.00	.00
1,131.01	(-) 2,314.19	1,184.36
.00	.00	.00
.00	.00	.00
.00	.00	.00
5,266.29	.00	5,266.29

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1980

	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
<u>JUNIOR COLLEGES</u> continued		
Bainbridge Junior College		
Reserved	\$.00	\$.00
Unreserved (Surplus)	11.40	.00
Brunswick Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	101.38
Clayton Junior College		
Reserved	1,250.01	.00
Unreserved (Surplus)	.00	1,561.22
Dalton Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	28.15
Emanuel County Junior College		
Reserved	53,787.96	.00
Unreserved (Surplus)	507.02	58,715.48
Floyd Junior College		
Reserved	62,953.02	.00
Unreserved (Surplus)	1,048.19	66,248.44
Gainesville Junior College		
Reserved	.00	.00
Unreserved (Surplus)	7.90	.00
Gordon Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	73.23
Macon Junior College		
Reserved	106,903.34	.00
Unreserved (Surplus)	.00	110,285.95
Middle Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	50.80	.00
South Georgia College		
Reserved	.00	.00
Unreserved (Surplus)	17.63	6.55
Waycross Junior College		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
<u>OTHER</u>		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved (Surplus)	.00	.00
	\$ 438,677.39	\$ 297,238.72
<u>SUMMARY</u>		
Reserved	\$ 257,868.90	\$.00
Unreserved (Designated for Revenue Sharing Funds)	2,100.00	.00
Unreserved (Surplus)	178,708.49	297,238.72
	\$ 438,677.39	\$ 297,238.72

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
UNEXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1980

<u>PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES</u>	<u>PRIOR YEAR'S UNRESERVED BALANCES (SURPLUS) REMITTED TO THE BOARD OF REGENTS</u>	<u>BALANCES JUNE 30, 1980</u>
\$.00	\$.00	\$.00
.00	(-) 11.40	.00
.00	.00	.00
.00	.00	101.38
.00	.00	1,250.01
(-) 1,250.01	.00	311.21
.00	.00	.00
.00	.00	28.15
4,927.52	.00	58,715.48
(-) 58,140.48	(-) 507.02	575.00
3,295.42	.00	66,248.44
(-) 65,916.54	(-) 1,048.19	331.90
.00	.00	.00
.00	(-) 7.90	.00
.00	.00	.00
.00	.00	73.23
3,982.61	.00	110,885.95
(-) 110,885.95	.00	.00
.00	.00	.00
.00	(-) 50.80	.00
.00	.00	.00
8.72	(-) 17.69	15.27
.00	.00	.00
.00	.00	.00
.00	.00	.00
.00	.00	.00
<u>225,256.61</u>	<u>180,808.49</u>	<u>329,851.01</u>
\$ (-) 225,256.61	\$ (-) 180,808.49	\$ 329,851.01
\$ 12,172.55	\$.00	\$ 270,041.45
.00	(-) 2,100.00	.00
(-) 237,429.16	(-) 178,708.49	59,809.56
<u>225,256.61</u>	<u>180,808.49</u>	<u>329,851.01</u>
\$ (-) 225,256.61	\$ (-) 180,808.49	\$ 329,851.01

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
EXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1980

	UNRESERVED BALANCES JULY 1, 1979	LAND	BUILDINGS	ADDITIONS IMPROVEMENTS OTHER THAN BUILDINGS
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 169,227,411.98	\$ 588,486.50	\$ 3,800,585.77	\$ 1,231,892.43
Georgia State University	71,533,249.18	(-) 4,218.45	303,119.00	253,860.13
Medical College of Georgia	101,342,666.27	150,414.64	5,992,481.19	40,852.26
University of Georgia	264,702,961.42	315,553.28	7,643,851.69	690,761.88
<u>SENIOR COLLEGES</u>				
Albany State College	15,033,978.36	1,833.33	516,667.99	143,882.15
Armstrong State College	13,970,851.07	.00	45,455.40	170,000.00
Augusta College	19,668,930.93	.00	195,733.27	13,100.00
Columbus College	21,152,439.27	50,215.74	822,569.26	61,726.51
Fort Valley State College	25,902,667.85	58,638.75	409,930.73	975,923.21
Georgia College	23,188,921.60	9,084.50	342,726.90	.00
Georgia Southern College	41,060,744.41	.00	1,242,678.74	23,920.00
Georgia Southwestern College	19,761,044.80	.00	884,714.85	11,261.00
Kennesaw College	12,857,472.50	.00	2,762,154.34	52,813.88
North Georgia College	18,078,099.69	(-) 4,412.62	621,735.17	221,479.00
Savannah State College	23,509,961.66	.00	331,333.87	675,759.86
Valdosta State College	34,290,305.95	182,109.33	2,684,352.32	129,740.46
West Georgia College	36,516,770.48	.00	1,060,355.27	4,312.13
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	18,536,647.74	.00	914,666.12	60,089.58
Albany Junior College	8,507,527.88	.00	614,050.88	.00
Atlanta Junior College	9,565,976.40	(-) 3,364.29	193,559.78	231,000.00
Bainbridge Junior College	4,767,787.68	.00	480,992.75	8,059.55
Brunswick Junior College	7,989,646.14	.00	33,308.79	.00
Clayton Junior College	11,848,750.48	.00	546,659.53	14,126.59
Dalton Junior College	8,799,521.45	.00	281.54	19,125.60
Emanuel County Junior College	3,186,311.86	.00	4,129.96	6,616.78
Floyd Junior College	9,225,379.82	.00	726,513.76	13,723.66
Gainesville Junior College	6,392,248.44	.00	3,000.00	.00
Gordon Junior College	8,387,660.95	.00	212,033.10	1,560.00
Macon Junior College	8,588,770.99	.00	500.00	.00
Middle Georgia College	13,223,046.85	.00	190.86	.00
South Georgia College	10,474,834.78	.00	46,203.51	2,922.00
Waycross Junior College	2,953,319.21	.00	3,000.00	(-) 4,335.61
<u>OTHER</u>				
Skidaway Institute of Oceanography	4,883,783.26	27,240,000.00	345,284.00	40,000.00
	<u>\$1,049,069,691.35</u>	<u>\$ 28,584,340.71</u>	<u>\$ 33,784,820.34</u>	<u>\$ 5,094,173.05</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
EXPENDED PLANT FUND
YEAR ENDED JUNE 30, 1980

<u>(NET)</u>			<u>DEDUCTIONS</u>		<u>BALANCES</u>
<u>EQUIPMENT</u>	<u>CONSTRUCTION IN PROGRESS</u>	<u>TOTAL</u>	<u>TRANSFERS TO INVESTMENT IN GENERAL FIXED ASSETS</u>		<u>JUNE 30, 1980</u>
\$ 3,091,302.40	\$ (-) 1,630,720.05	\$ 7,081,547.05	\$ 176,308,959.03	\$	.00
2,276,071.82	.00	2,828,832.50	74,362,081.68		.00
3,327,050.43	(-) 356,381.30	9,154,417.22	110,497,083.49		.00
1,465,424.06	.00	10,115,590.91	274,818,552.33		.00
227,101.07	.00	889,484.54	15,923,462.90		.00
352,121.15	.00	567,576.55	14,538,427.62		.00
319,480.61	.00	528,313.88	20,197,244.81		.00
(-) 7,835.86	(-) 749,438.14	177,237.51	21,329,676.78		.00
379,609.36	.00	1,824,102.05	27,726,769.90		.00
252,720.57	(-) 562,516.60	42,015.37	23,230,936.97		.00
954,085.50	(-) 836,579.65	1,384,104.59	42,444,849.00		.00
303,586.42	(-) 830,685.85	368,876.42	20,129,921.22		.00
499,249.85	(-) 1,664,480.02	1,649,738.05	14,507,210.55		.00
256,086.81	(-) 847,281.00	247,607.36	18,325,707.05		.00
638,543.73	.00	1,645,637.46	25,155,599.12		.00
451,121.91	(-) 942,762.23	2,504,561.79	36,794,867.74		.00
437,719.21	(-) 869,660.56	632,726.05	37,149,496.53		.00
(-) 208,424.36	(-) 823,299.59	(-) 56,968.25	18,479,679.49		.00
(-) 7,825.82	.00	606,225.06	9,113,752.94		.00
299,611.09	.00	720,806.58	10,226,782.98		.00
72,065.93	(-) 480,992.75	80,125.48	4,847,913.16		.00
136,708.48	.00	170,017.27	8,159,663.41		.00
260,881.59	.00	821,667.71	12,670,418.19		.00
132,749.54	.00	152,156.68	8,951,678.13		.00
70,974.28	.00	81,721.02	3,268,032.88		.00
88,993.15	(-) 718,184.26	111,046.31	9,336,426.13		.00
128,198.71	.00	131,198.71	6,523,447.15		.00
241,029.98	.00	454,623.08	8,842,284.03		.00
107,739.85	.00	108,239.85	8,697,010.84		.00
142,837.28	.00	143,028.14	13,366,974.99		.00
225,593.44	.00	274,718.95	10,749,553.73		.00
139,764.28	.00	138,428.67	3,091,747.88		.00
(-) 88,557.26	.00	27,536,726.74	32,420,510.00		.00
\$ 16,965,779.20	\$ (-) 111,312,982.00	\$ 73,116,131.30	\$ 1,122,185,822.65	\$	.00

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1980

	BALANCES JULY 1, 1979 (Restated)		EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
<u>GRADUATE INSTITUTIONS</u>			
Georgia Institute of Technology			
Reserved	\$ 111,481.78	\$	.00
Unreserved	201,717.01		199,542.51
Georgia State University			
Reserved	170,435.00		.00
Unreserved	138,736.97		140,647.87
Medical College of Georgia			
Reserved	11,458.75		.00
Unreserved	2,259.25		6,186.38
University of Georgia			
Reserved	.00		.00
Unreserved	548,767.04		562,048.42
<u>SENIOR COLLEGES</u>			
Albany State College			
Reserved	10,866.66		.00
Unreserved	4,003.09	(-)	12,580.44
Armstrong State College			
Reserved	28,595.40		.00
Unreserved	13,240.19		24,439.39
Augusta College			
Reserved	24,357.50		.00
Unreserved	41,365.89		46,995.10
Columbus College			
Reserved	47,757.34		.00
Unreserved	86,515.26		127,811.77
Fort Valley State College			
Reserved	10,807.00		.00
Unreserved	45,254.70	(-)	16,388.17
Georgia College			
Reserved	10,395.00		.00
Unreserved	86,440.39		48,114.79
Georgia Southern College			
Reserved	44,066.00		.00
Unreserved	64,510.96		32,254.87
Georgia Southwestern College			
Reserved	17,838.00		.00
Unreserved	57,765.37		62,544.02
Kennesaw College			
Reserved	13,850.00		.00
Unreserved	11,289.22		11,986.93
North Georgia College			
Reserved	.00		.00
Unreserved	47,067.78		19,338.58
Savannah State College			
Reserved	11,925.00		.00
Unreserved	6,218.90	(-)	13,413.10
Valdosta State College			
Reserved	37,985.00		.00
Unreserved	16,395.48		44,710.47
West Georgia College			
Reserved	34,321.50		.00
Unreserved	31,937.05		43,901.03
<u>JUNIOR COLLEGES</u>			
Abraham Baldwin Agricultural College			
Reserved	15,708.00		.00
Unreserved	22,563.16		6,554.15
Albany Junior College			
Reserved	8,913.60		.00
Unreserved	8,670.44		13,301.66
Atlanta Junior College			
Reserved	6,960.00		.00
Unreserved	9,408.72		4,373.89
Bainbridge Junior College			
Reserved	.00		.00
Unreserved	2,766.95		1,412.34
Brunswick Junior College			
Reserved	4,650.00		.00
Unreserved	400.82		1,124.05

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1980

<u>PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES</u>	<u>FUND BALANCES CARRIED OVER</u>	<u>BALANCES JUNE 30, 1980</u>
\$ 51,320.78	\$ (-) 5,362.78	\$ 157,439.78
(-) 34,829.97	(-) 201,717.01	164,712.54
2,872.50	.00	173,307.50
207.76	(-) 138,736.97	140,855.63
914.25	.00	12,373.00
.00	(-) 2,259.25	6,186.38
.00	.00	.00
.00	(-) 548,767.04	562,048.42
4,320.34	.00	15,187.00
1,309.97	(-) 4,003.09	(-) 11,270.47
(-) 3,364.40	.00	25,231.00
.00	(-) 13,240.19	24,439.39
1,382.50	.00	25,740.00
.00	(-) 41,365.89	46,995.10
9,407.66	.00	57,165.00
1,337.97	(-) 86,515.26	129,149.74
4,215.00	.00	15,022.00
.00	.00	(-) 28,866.53
(-) 231.00	.00	10,164.00
523.15	(-) 86,440.39	48,637.94
10,520.00	.00	54,586.00
111.19	(-) 64,510.96	32,366.06
2,264.00	.00	20,102.00
109.55	(-) 57,765.37	62,653.57
990.00	.00	14,840.00
123.00	(-) 11,289.22	12,109.93
12,596.00	.00	12,596.00
6,837.71	(-) 47,067.78	26,176.29
1,955.00	.00	13,880.00
(-) 2,132.42	.00	(-) 21,764.42
8,411.00	.00	46,396.00
1,646.90	(-) 16,395.48	46,357.37
6,906.50	.00	41,228.00
.00	(-) 31,937.05	43,901.03
475.20	.00	16,183.20
.00	(-) 22,563.16	6,554.15
(-) 1,665.60	.00	7,248.00
182.31	(-) 8,670.44	13,483.97
(-) 760.00	.00	6,200.00
406.71	(-) 9,408.72	4,780.60
.00	.00	.00
131.00	(-) 2,766.95	1,543.34
370.00	.00	5,020.00
.00	(-) 400.82	1,124.05

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1980

	BALANCES JULY 1, 1979 (Restated)	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES
<u>JUNIOR COLLEGES</u> continued		
Clayton Junior College		
Reserved	\$ 9,056.00	\$.00
Unreserved	34,202.41	32,448.97
Dalton Junior College		
Reserved	4,350.00	.00
Unreserved	12,537.49	18,960.76
Emanuel County Junior College		
Reserved	940.00	.00
Unreserved	5,797.67	(-) 23.26
Floyd Junior College		
Reserved	.00	.00
Unreserved	22,131.74	12,540.29
Gainesville Junior College		
Reserved	9,108.00	.00
Unreserved	23,182.48	25,515.22
Gordon Junior College		
Reserved	3,885.00	.00
Unreserved	50.67	6,403.57
Macon Junior College		
Reserved	.00	.00
Unreserved	27,434.47	27,438.72
Middle Georgia College		
Reserved	8,820.00	.00
Unreserved	7,403.08	4,096.44
South Georgia College		
Reserved	5,235.00	.00
Unreserved	15,684.66	24,491.68
Waycross Junior College		
Reserved	1,055.00	.00
Unreserved	104.76	558.37
<u>OTHER</u>		
Skidaway Institute of Oceanography		
Reserved	.00	.00
Unreserved	.00	.00
	<u>\$ 2,157,697.40</u>	<u>\$ 1,540,113.61</u>
<u>SUMMARY</u>		
Reserved	\$ 664,820.53	\$.00
Unreserved	1,492,876.87	1,540,113.61
	<u>\$ 2,157,697.40</u>	<u>\$ 1,540,113.61</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
AGENCY FUNDS - STUDENT ACTIVITIES
YEAR ENDED JUNE 30, 1980

<u>PRIOR YEAR'S ADJUSTMENTS AND INCREASES, DECREASES TO BALANCES</u>	<u>FUND BALANCES CARRIED OVER</u>	<u>BALANCES JUNE 30, 1980</u>
\$ 840.00	\$.00	\$ 9,896.00
(-) 23.00	(-) 34,202.41	32,425.97
(-) 1,470.00	.00	2,880.00
.00	(-) 12,537.49	18,960.76
(-) 50.00	.00	890.00
238.50	(-) 5,797.67	215.24
3,840.00	.00	3,840.00
74.06	(-) 22,131.74	12,614.35
(-) 240.00	.00	8,868.00
52.26	(-) 23,182.48	25,567.48
(-) 180.00	.00	3,705.00
.00	(-) 50.67	6,403.57
.00	.00	.00
.00	(-) 27,434.47	27,438.72
(-) 5,135.00	.00	3,685.00
1.50	(-) 7,403.08	4,097.94
2,750.00	.00	7,985.00
127.50	(-) 15,684.66	24,619.18
595.00	.00	1,650.00
.00	(-) 104.76	558.37
.00	.00	.00
.00	.00	.00
<u>\$ 90,285.38</u>	<u>\$ (-) 1,549,713.25</u>	<u>\$ 2,238,383.14</u>
\$ 113,849.73	\$ (-) 5,362.78	\$ 773,307.48
(-) 23,564.35	(-) 1,544,350.47	1,465,075.66
<u>\$ 90,285.38</u>	<u>\$ (-) 1,549,713.25</u>	<u>\$ 2,238,383.14</u>

STATEMENT OF CHANGES IN FUND BALANCES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AGENCY FUNDS - PRIVATE TRUST

YEAR ENDED JUNE 30, 1980

	RESERVED BALANCES JULY 1, 1979	RECEIPTS	DISBURSEMENTS	RESERVED BALANCES JUNE 30, 1980
<u>GRADUATE INSTITUTIONS</u>				
Georgia Institute of Technology	\$ 2,621,339.39	\$ 25,734,003.21	\$ 25,332,056.08	\$ 3,023,286.52
Georgia State University	1,015,630.46	24,866,060.85	24,688,772.80	1,192,918.51
Medical College of Georgia	3,260,017.03	37,889,410.20	37,396,582.38	3,752,844.85
University of Georgia	6,853,186.22	68,314,172.69	67,860,856.40	7,306,502.51
<u>SENIOR COLLEGES</u>				
Albany State College	72,312.15	3,751,484.90	3,738,556.98	85,240.07
Armstrong State College	59,077.96	2,158,989.83	2,131,992.01	86,075.78
Augusta College	72,655.31	3,066,409.96	3,054,795.27	84,270.00
Columbus College	43,113.27	3,697,874.64	3,702,534.98	38,452.93
Fort Valley State College	109,032.41	8,042,353.63	7,659,867.36	491,518.68
Georgia College	83,913.99	3,570,978.58	3,569,181.33	85,711.24
Georgia Southern College	929,043.07	7,787,298.59	8,234,449.27	481,892.39
Georgia Southwestern College	69,587.55	3,454,101.01	3,440,085.55	83,603.01
Kennesaw College	12,736.10	1,777,757.23	1,781,816.48	8,676.85
North Georgia College	144,237.42	2,073,316.91	2,019,760.49	197,793.84
Savannah State College	50,923.46	4,023,527.87	4,037,154.31	37,297.02
Valdosta State College	221,570.17	4,584,670.08	4,718,126.41	88,113.84
West Georgia College	55,422.23	6,434,346.35	6,418,679.97	71,088.61
<u>JUNIOR COLLEGES</u>				
Abraham Baldwin Agricultural College	150,402.07	4,442,669.53	4,483,632.07	109,439.53
Albany Junior College	12,612.34	2,730,015.85	2,714,516.10	28,112.09
Atlanta Junior College	14,570.68	1,209,573.45	1,208,728.16	15,415.97
Bainbridge Junior College	4,392.88	414,652.12	413,113.33	5,931.67
Brunswick Junior College	41,303.46	1,273,241.10	1,254,056.79	60,487.77
Clayton Junior College	193,172.80	1,472,756.28	1,633,875.14	32,053.94
Dalton Junior College	32,409.04	1,053,605.05	1,039,522.71	46,491.38
Emanuel County Junior College	5,660.84	380,148.76	343,995.54	41,814.06
Floyd Junior College	12,809.84	1,302,827.30	1,304,604.10	11,033.04
Gainesville Junior College	105,476.33	1,431,169.47	1,480,665.41	55,980.39
Gordon Junior College	7,479.46	700,758.77	689,210.55	19,027.68
Macon Junior College	202,547.92	1,492,079.43	1,626,852.63	67,774.72
Middle Georgia College	46,010.23	2,321,013.35	2,350,523.32	16,500.26
South Georgia College	68,853.00	1,597,309.00	1,567,590.01	98,571.99
Waycross Junior College	2,065.44	523,630.40	522,641.32	3,054.52
<u>OTHER</u>				
Skidaway Institute of Oceanography	.00	347,151.26	347,151.26	.00
	<u>\$ 16,573,564.52</u>	<u>\$ 233,919,357.65</u>	<u>\$ 232,765,946.51</u>	<u>\$ 17,726,975.66</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
RESIDENT INSTRUCTION FUND
YEAR ENDED JUNE 30, 1980

	FUNDS AVAILABLE					PERSONAL
	OTHER REVENUES RETAINED			CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS				
GRADUATE INSTITUTIONS						
Georgia Institute of Technology	\$ 28,807,900.00	\$ 17,709,474.83	\$ 12,971,522.96	\$ 91,400.00	\$ 59,580,297.79	\$ 34,227,775.50
Georgia State University	40,687,494.00	12,644,844.61	4,873,013.68	39,923.00	58,245,275.29	42,264,225.19
Medical College of Georgia	29,094,400.00	5,055,372.83	12,870,500.26	.00	47,020,273.09	27,260,883.82
University of Georgia	76,600,491.00	26,391,716.03	25,970,348.72	.00	128,962,555.75	80,006,788.64
SENIOR COLLEGES						
Albany State College	4,524,453.00	1,122,244.59	2,033,113.92	.00	7,679,811.51	4,791,657.70
Armstrong State College	4,532,745.00	1,568,838.81	365,872.96	.00	6,467,456.77	4,786,281.64
Augusta College	5,124,400.00	2,111,256.01	427,806.67	.00	7,663,462.68	5,697,781.05
Columbus College	7,168,790.00	2,792,030.93	682,484.99	.00	10,643,305.92	7,866,699.10
Fort Valley State College	5,407,945.00	1,147,446.90	3,542,995.35	.00	10,098,387.25	5,093,265.94
Georgia College	5,111,688.00	1,848,704.52	550,698.96	.00	7,511,091.48	5,369,750.47
Georgia Southern College	10,584,800.00	4,242,655.74	1,108,879.05	.00	15,936,334.79	12,157,794.05
Georgia Southwestern College	4,486,700.00	1,087,893.47	479,428.40	.00	6,054,021.87	4,495,902.64
Kennesaw College	4,328,025.00	1,813,761.35	115,668.15	.00	6,257,454.50	4,637,915.81
North Georgia College	3,405,300.00	1,075,949.59	611,758.86	.00	5,093,008.45	3,482,384.69
Savannah State College	5,541,687.00	1,389,337.38	1,782,646.92	.00	8,713,671.30	5,020,458.79
Valdosta State College	7,039,669.00	2,866,404.01	804,997.65	.00	10,711,070.66	7,885,574.17
West Georgia College	9,347,933.00	2,645,319.63	747,007.56	.00	12,740,260.19	9,780,997.43
JUNIOR COLLEGES						
Abraham Baldwin Agricultural College	3,311,600.00	1,152,182.53	965,139.50	.00	5,428,922.03	3,543,181.32
Albany Junior College	2,533,608.00	733,756.55	361,694.08	.00	3,629,058.63	2,603,560.66
Atlanta Junior College	1,997,000.00	702,983.80	696,803.23	.00	3,396,787.03	1,938,807.67
Bainbridge Junior College	1,241,100.00	170,432.66	299,566.39	.00	1,711,099.05	1,108,790.16
Brunswick Junior College	1,863,437.00	436,785.82	415,650.39	.00	2,715,873.21	1,812,075.13
Clayton Junior College	2,802,950.00	1,047,535.61	146,688.05	.00	3,997,173.66	3,057,050.62
Dalton Junior College	2,279,260.00	563,356.05	456,076.87	.00	3,298,692.92	1,884,634.02
Emanuel County Junior College	935,565.00	130,721.36	9,124.49	.00	1,075,410.85	782,812.11
Floyd Junior College	1,975,535.00	507,395.86	483,427.78	.00	2,966,358.64	1,937,312.37
Gainesville Junior College	1,795,600.00	594,407.56	547,881.56	.00	2,937,889.12	1,783,655.39
Gordon Junior College	1,610,500.00	399,537.20	167,197.15	.00	2,177,234.35	1,426,445.58
Macon Junior College	2,488,600.00	863,630.80	189,372.42	.00	3,541,603.22	2,645,363.81
Middle Georgia College	3,038,092.00	613,422.73	178,181.01	.00	3,829,695.74	2,683,303.95
South Georgia College	2,125,500.00	570,062.20	760,500.27	.00	3,456,062.47	1,989,001.98
Waycross Junior College	929,000.00	160,550.35	66,398.96	.00	1,155,949.31	756,189.54
OTHER						
Skidaway Institute of Oceanography	.00	.00	.00	.00	.00	.00
	<u>\$282,721,767.00</u>	<u>\$ 96,160,012.31</u>	<u>\$ 75,682,447.21</u>	<u>\$ 131,323.00</u>	<u>\$454,695,549.52</u>	<u>\$294,778,320.94</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUND

YEAR ENDED JUNE 30, 1980

EXPENDITURES						
SERVICES	OPERATING EXPENSES					
SPONSORED OPERATIONS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	OTHER	TOTAL EXPENDITURES	EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	TOTAL
\$ 7,897,466.64	\$ 12,319,572.12	\$ 5,074,056.32	\$.00	\$ 59,518,870.58	\$ 61,427.21	\$ 59,580,297.79
3,319,599.11	11,036,979.14	1,553,414.57	.00	58,174,218.01	71,057.28	58,245,275.29
9,671,214.12	6,141,075.24	3,199,286.14	744,048.06	47,016,507.38	3,765.71	47,020,273.09
14,664,478.17	22,434,075.86	11,305,870.55	99,857.91	128,511,071.13	451,484.62	128,962,555.75
1,078,063.68	1,051,365.44	955,050.24	.00	7,876,137.06	(-) 196,325.55	7,679,811.51
201,318.36	1,315,300.37	164,554.60	.00	6,467,454.97	1.80	6,467,456.77
137,937.88	1,535,382.06	289,868.79	.00	7,660,969.78	2,492.90	7,663,462.68
295,742.16	2,088,768.43	386,742.83	.00	10,637,952.52	5,353.40	10,643,305.92
2,129,017.47	1,468,701.16	1,413,977.88	.00	10,104,962.45	(-) 6,575.20	10,098,387.25
284,113.60	1,575,765.36	266,585.36	.00	7,496,214.79	14,876.69	7,511,091.48
454,505.73	2,664,436.44	654,373.32	.00	15,931,109.54	5,225.25	15,936,334.79
243,833.19	1,075,853.59	235,595.21	.00	6,051,184.63	2,837.24	6,054,021.87
63,782.30	1,491,564.27	51,885.85	.00	6,245,148.23	12,306.27	6,257,454.50
306,590.99	996,713.07	305,167.87	.00	5,090,856.62	2,151.83	5,093,008.45
934,890.38	1,859,511.35	847,756.54	.00	8,662,617.06	51,054.24	8,713,671.30
208,066.67	2,011,046.21	596,930.98	.00	10,701,618.03	9,452.63	10,711,070.66
309,036.63	2,213,690.77	437,970.93	.00	12,741,695.76	(-) 1,435.57	12,740,260.19
449,183.58	912,460.52	515,955.92	.00	5,420,781.34	8,140.69	5,428,922.03
129,002.54	663,511.67	232,691.54	.00	3,628,766.41	292.22	3,629,058.63
322,781.94	759,346.06	374,021.29	.00	3,394,956.96	1,830.07	3,396,787.03
117,334.00	301,817.64	182,232.39	.00	1,710,174.19	924.86	1,711,099.05
251,577.53	487,840.42	164,072.86	.00	2,715,565.94	307.27	2,715,873.21
61,133.52	792,994.88	85,554.53	.00	3,996,733.55	440.11	3,997,173.66
281,275.26	944,746.26	174,801.61	.00	3,285,457.15	13,235.77	3,298,692.92
230.00	283,371.34	8,894.49	.00	1,075,307.94	102.91	1,075,410.85
260,988.24	543,436.92	222,439.54	.00	2,964,177.07	2,181.57	2,966,358.64
383,875.06	603,179.22	164,006.50	.00	2,934,716.17	3,172.95	2,937,889.12
96,245.75	583,547.26	70,951.40	.00	2,177,189.99	44.36	2,177,234.35
114,314.21	706,424.77	75,058.21	.00	3,541,161.00	442.22	3,541,603.22
11,339.00	966,057.22	166,842.01	.00	3,827,542.18	2,153.56	3,829,695.74
213,131.49	706,307.66	547,368.78	.00	3,455,809.91	252.56	3,456,062.47
2,644.26	334,523.18	63,754.70	.00	1,157,111.68	(-) 1,162.37	1,155,949.31
.00	.00	.00	.00	.00	.00	.00
\$ 44,894,713.46	\$ 82,869,365.90	\$ 30,787,733.75	\$ 843,905.97	\$454,174,040.02	\$ 521,509.50	\$454,695,549.52

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES

YEAR ENDED JUNE 30, 1980

FUNDS AVAILABLE						
	OTHER REVENUES RETAINED					PERSONAL
	STATE FUNDS	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES	SPONSORED OPERATIONS	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE	EDUCATION, GENERAL AND DEPARTMENTAL SERVICES
<u>GRADUATE INSTITUTIONS</u>						
Georgia Institute of Technology						
Engineering Experiment Station	\$ 3,745,620.00	\$ 8,511,561.31	\$ 19,697,650.58	\$.00	\$ 31,954,871.89	\$ 6,421,707.34
Engineering Extension Division	444,875.00	812,186.96	4,239.86	.00	1,261,301.82	796,568.53
Southern Technical Institute	3,396,850.00	1,301,879.38	145,252.78	.00	4,843,982.16	3,769,518.77
Medical College of Georgia						
Eugene Talmadge Memorial Hospital	19,167,734.00	25,946,491.40	2,214,724.33	.00	47,328,949.73	29,134,977.42
Family Practice Residency Program	1,147,068.00	.00	.00	.00	1,147,068.00	72,480.63
University of Georgia						
Agricultural Experiment Station	13,837,359.00	5,645,546.87	3,865,320.55	.00	23,348,226.42	13,157,758.08
Cooperative Extension Service	13,426,425.00	4,805,980.29	5,245,829.82	42,337.59	23,520,572.70	15,800,267.31
Marine Institute	382,490.00	29,019.48	306,972.90	.00	718,482.38	276,747.54
Marine Resources						
Extension Center	512,505.00	95,518.90	.00	.00	608,023.90	404,571.31
Veterinary Medicine Experiment Station	1,466,436.00	600.08	.00	.00	1,467,036.08	861,834.61
<u>OTHER</u>						
Skidaway Institute of Oceanography	745,364.00	300,685.28	1,395,948.66	.00	2,441,997.94	632,246.76
	<u>\$ 58,272,726.00</u>	<u>\$ 47,449,469.95</u>	<u>\$ 32,875,979.48</u>	<u>\$ 42,337.59</u>	<u>\$ 138,640,513.02</u>	<u>\$ 71,328,678.30</u>

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA
OTHER ORGANIZED ACTIVITIES
YEAR ENDED JUNE 30, 1980

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<u>SERVICES</u>		<u>EXPENDITURES</u>				
<u>SPONSORED OPERATIONS</u>	<u>OPERATING EXPENSES</u>	<u>SPONSORED OPERATIONS</u>	<u>OTHER</u>	<u>TOTAL EXPENDITURES</u>	<u>EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES</u>	<u>TOTAL</u>
	<u>EDUCATION, GENERAL AND DEPARTMENTAL SERVICES</u>					
\$ 13,290,305.78	\$ 5,824,951.44	\$ 6,407,384.80	\$ 59,706.84	\$ 32,004,056.20	\$ (-) 49,184.31	\$ 31,954,871.89
3,230.00	475,139.19	1,009.86	.00	1,275,947.58	(-) 14,645.76	1,261,301.82
92,852.36	880,473.71	52,400.42	.00	4,795,245.26	48,736.90	4,843,982.16
1,671,480.26	15,917,598.80	543,244.07	.00	47,267,300.55	61,649.18	47,328,949.73
.00	87,083.84	.00	950,170.44	1,109,734.91	37,333.09	1,147,068.00
2,561,440.00	6,324,990.61	1,303,880.55	.00	23,348,069.24	157.18	23,348,226.42
3,820,498.09	2,473,374.69	1,425,331.73	.00	23,519,471.82	1,100.88	23,520,572.70
174,102.63	133,770.87	132,870.27	.00	717,491.31	991.07	718,482.38
.00	203,616.71	.00	.00	608,188.02	(-) 164.12	608,023.90
.00	603,434.52	.00	.00	1,465,269.13	1,766.95	1,467,036.08
<u>551,073.26</u>	<u>413,802.52</u>	<u>844,875.40</u>	<u>.00</u>	<u>2,441,997.94</u>	<u>.00</u>	<u>2,441,997.94</u>
<u>\$ 22,164,982.38</u>	<u>\$ 33,338,236.90</u>	<u>\$ 10,710,997.10</u>	<u>\$ 1,009,877.28</u>	<u>\$ 138,552,771.96</u>	<u>\$ 87,741.06</u>	<u>\$ 138,640,513.02</u>

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1980

	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	FUNDS AVAILABLE TOTAL REVENUES	CARRY-OVER FROM PRIOR YEAR	TOTAL FUNDS AVAILABLE
GRADUATE INSTITUTIONS					
Georgia Institute of Technology	\$ 6,929,467.59	\$ (-) 903,610.36	\$ 6,025,857.23	\$ 1,461,319.53	\$ 7,487,176.76
Georgia State University	1,215,645.77	(-) 235,051.45	980,594.32	1,818,713.20	2,799,307.52
Medical College of Georgia	1,439,994.35	(-) 49,859.75	1,390,134.60	369,493.41	1,759,628.01
University of Georgia	15,048,670.90	(-) 1,340,649.97	13,708,020.93	3,204,410.65	16,912,431.58
SENIOR COLLEGES					
Albany State College	975,252.24	(-) 7,826.09	967,426.15	(-) 89,608.25	877,817.90
Armstrong State College	111,790.58	(-) 75,228.09	36,562.49	231,925.44	268,487.93
Augusta College	130,393.00	(-) 6,285.68	124,107.32	30,477.50	154,584.82
Columbus College	320,719.94	(-) 13,686.04	307,023.90	348,464.32	655,488.22
Fort Valley State College	741,187.97	(-) 870.79	740,317.18	.00	740,317.18
Georgia College	782,724.94	(-) 404.85	782,320.09	139,740.03	922,060.12
Georgia Southern College	4,086,828.97	(-) 387,092.14	3,729,736.83	397,242.44	4,126,979.27
Georgia Southwestern College	918,945.10	(-) 11,725.51	907,219.59	.00	907,219.59
Kennesaw College	248,719.84	(-) 71,469.19	177,250.65	239,783.37	417,034.02
North Georgia College	1,635,177.20	(-) 66,839.29	1,568,337.91	662,640.43	2,230,978.34
Savannah State College	665,806.73	.00	665,806.73	.00	665,806.73
Valdosta State College	2,451,148.27	(-) 1,895,841.82	555,306.45	1,697,360.03	2,252,666.48
West Georgia College	2,404,625.58	(-) 119,339.68	2,285,285.90	1,020,692.51	3,305,978.41
JUNIOR COLLEGES					
Abraham Baldwin Agricultural College	1,300,671.62	(-) 23,643.28	1,277,028.34	52,437.32	1,329,465.66
Albany Junior College	86,078.24	.00	86,078.24	59,892.87	145,971.11
Atlanta Junior College	.00	.00	.00	.00	.00
Bainbridge Junior College	11,278.90	.00	11,278.90	18,997.47	30,276.37
Brunswick Junior College	106,752.55	(-) 1,013.40	105,739.15	84,419.91	190,159.06
Clayton Junior College	170,329.34	.00	170,329.34	.00	170,329.34
Dalton Junior College	89,667.36	(-) 2,286.58	87,380.78	79,067.14	166,447.92
Emanuel County Junior College	10,887.37	(-) 4,317.91	6,569.46	21,742.18	28,311.64
Floyd Junior College	93,302.94	.00	93,302.94	60,737.94	154,040.88
Gainesville Junior College	108,382.33	(-) 4,881.00	103,501.33	120,341.78	223,843.11
Gordon Junior College	196,636.93	(-) 10,635.67	186,001.26	43,785.87	229,787.13
Macon Junior College	99,243.73	(-) 28,757.50	70,486.23	148,584.33	219,070.56
Middle Georgia College	867,746.38	(-) 33,794.88	833,951.50	162,086.93	996,038.43
South Georgia College	409,378.81	.00	409,378.81	.00	409,378.81
Waycross Junior College	16,455.18	.00	16,455.18	5,269.07	21,724.25
OTHER					
Skidaway Institute of Oceanography	6,091.76	(-) 748.90	5,342.86	2,970.09	8,312.95
	\$ 43,680,002.41	\$ (-) 5,265,869.82	\$ 38,414,132.59	\$ 12,392,987.51	\$ 50,807,120.10

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

AUXILIARY ENTERPRISES

YEAR ENDED JUNE 30, 1980

		EXPENDITURES		EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES	
PERSONAL SERVICES	OPERATING EXPENSES	TOTAL EXPENDITURES		TOTAL	
\$ 2,850,146.81	\$ 2,419,042.71	\$ 5,269,189.52	\$ 2,217,987.24	\$ 7,487,176.76	
417,208.81	334,773.45	751,982.26	2,047,325.26	2,799,307.52	
862,516.42	445,549.56	1,308,065.98	451,562.03	1,759,628.01	
8,259,612.74	4,629,471.62	12,889,084.36	4,023,347.22	16,912,431.58	
652,349.85	329,054.07	981,403.92	(-) 103,586.02	877,817.90	
66,071.07	18,185.76	84,256.83	184,231.10	268,487.93	
83,348.41	13,472.51	96,820.92	57,763.90	154,584.82	
178,582.96	50,552.15	229,135.11	426,353.11	655,488.22	
499,785.75	206,584.06	706,369.81	33,947.37	740,317.18	
337,830.00	341,853.85	679,683.85	242,376.27	922,060.12	
2,125,576.00	1,363,615.99	3,489,191.99	637,787.28	4,126,979.27	
482,466.89	402,025.04	884,491.93	22,727.66	907,219.59	
151,455.69	22,479.43	173,935.12	243,098.90	417,034.02	
740,602.44	484,728.67	1,225,331.11	1,005,647.23	2,230,978.34	
324,642.27	338,023.24	662,665.51	3,141.22	665,806.73	
1,353,558.27	663,597.62	2,017,155.89	235,510.59	2,252,666.48	
840,998.47	1,241,801.03	2,082,799.50	1,223,178.91	3,305,978.41	
723,748.44	455,971.06	1,179,719.50	149,746.16	1,329,465.66	
71,443.02	18,897.49	90,340.51	55,630.60	145,971.11	
.00	.00	.00	.00	.00	
6,106.36	1,851.60	7,957.96	22,318.41	30,276.37	
68,113.18	12,910.07	81,023.25	109,135.81	190,159.06	
96,548.70	20,065.03	116,613.73	53,715.61	170,329.34	
53,836.09	8,419.91	62,256.00	104,191.92	166,447.92	
.00	395.38	395.38	27,916.26	28,311.64	
72,834.61	13,014.29	85,848.90	68,191.98	154,040.88	
72,015.60	15,313.87	87,329.47	136,513.64	223,843.11	
123,634.86	58,641.33	182,276.19	47,510.94	229,787.13	
71,904.85	14,118.48	86,023.33	133,047.23	219,070.56	
602,945.10	260,289.83	863,234.93	132,803.50	996,038.43	
179,766.19	173,690.41	353,456.60	55,922.21	409,378.81	
5,842.89	1,503.59	7,346.48	14,377.77	21,724.25	
.00	6,071.15	6,071.15	2,241.80	8,312.95	
\$ 22,375,492.74	\$ 14,365,964.25	\$ 36,741,456.99	\$ 14,065,663.11	\$ 50,807,120.10	

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1980

	FUNDS AVAILABLE					CARRY-OVER FROM PRIOR YEAR
	STATE FUNDS	OTHER FUNDS	TRANSFERS BETWEEN FUNDS	TOTAL REVENUES		
<u>GRADUATE INSTITUTIONS</u>						
Georgia Institute of Technology	\$ 787,000.00	\$ 1,797,655.34	\$ 903,610.36	\$ 3,488,265.70	\$.00	
Georgia State University	253,200.00	130,000.00	235,051.45	618,251.45	.00	
Medical College of Georgia	3,250,000.00	554,251.29	49,859.75	3,854,111.04	.00	
University of Georgia	1,007,488.00	2,342,837.63	1,340,649.97	4,690,975.60	.00	
<u>SENIOR COLLEGES</u>						
Albany State College	143,835.00	3,000.00	7,826.09	154,661.09	.00	
Armstrong State College	90,831.00	10,000.00	75,228.09	176,059.09	.00	
Augusta College	207,200.00	.00	6,285.68	213,485.68	2,885.79	
Columbus College	86,270.00	33,595.82	13,696.04	133,561.86	.00	
Fort Valley State College	1,144,630.00	305,099.95	870.79	1,450,600.74	.00	
Georgia College	73,500.00	.00	404.85	73,904.85	.00	
Georgia Southern College	50,500.00	79,248.94	357,092.14	486,841.08	.00	
Georgia Southwestern College	66,135.00	24,293.44	11,725.51	102,153.95	.00	
Kennesaw College	.00	1,894.35	71,469.19	73,363.54	21,170.42	
North Georgia College	161,900.00	40,187.38	66,839.29	268,926.67	.00	
Savannah State College	1,096,343.00	.00	.00	1,096,343.00	.00	
Valdosta State College	.00	3,387.98	1,895,841.82	1,899,229.80	.00	
West Georgia College	26,825.00	.00	119,339.68	146,164.68	.00	
<u>JUNIOR COLLEGES</u>						
Abraham Baldwin Agricultural College	72,671.00	4,010.44	23,643.28	100,324.72	.00	
Albany Junior College	210,000.00	.00	.00	210,000.00	.00	
Atlanta Junior College	231,000.00	.00	.00	231,000.00	.00	
Bainbridge Junior College	900.00	.00	.00	900.00	.00	
Brunswick Junior College	32,000.00	.00	1,013.40	33,013.40	.00	
Clayton Junior College	8,600.00	.00	.00	8,600.00	1,250.01	
Dalton Junior College	8,600.00	10,553.75	2,286.58	21,440.33	.00	
Emanuel County Junior College	.00	6,119.42	4,317.91	10,437.33	53,787.96	
Floyd Junior College	13,300.00	12,380.48	.00	25,680.48	62,953.02	
Gainesville Junior College	3,000.00	.00	4,881.00	7,881.00	.00	
Gordon Junior College	15,135.00	.00	10,635.67	25,770.67	.00	
Macon Junior College	500.00	3,982.61	28,757.50	33,240.11	106,903.34	
Middle Georgia College	14,950.00	.00	33,794.88	48,744.88	.00	
South Georgia College	43,687.00	2,880.70	.00	46,567.70	.00	
Waycross Junior College	3,000.00	2,459.37	.00	5,459.37	.00	
<u>OTHER</u>						
Skidaway Institute of Oceanography	40,000.00	330,284.00	748.90	371,032.90	.00	
	\$ 9,143,000.00	\$ 5,698,122.89	\$ 5,265,869.82	\$ 20,106,992.71	\$ 248,950.54	

The accompanying notes are an integral part of these financial statements.

STATEMENT OF FUNDS AVAILABLE AND EXPENDITURES

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BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNEXPENDED PLANT FUND

YEAR ENDED JUNE 30, 1980

TOTAL FUNDS AVAILABLE		CAPITAL OUTLAY		EXPENDITURES		EXCESS OF FUNDS AVAILABLE OVER EXPENDITURES		TOTAL	
		PERSONAL SERVICES	OTHER COSTS	TOTAL EXPENDITURES					
\$	3,488,265.70	\$	36,411.80	\$	3,451,853.90	\$	3,488,265.70	\$	3,488,265.70
	618,251.45		.00		618,251.45		.00		618,251.45
	3,854,111.04		.00		3,853,708.91		402.13		3,854,111.04
	4,690,975.60		.00		4,686,924.43		4,051.17		4,690,975.60
	154,661.09		.00		153,541.57		1,119.52		154,661.09
	176,059.09		.00		176,059.09		.00		176,059.09
	216,371.47		.00		213,485.68		2,885.79		216,371.47
	133,561.86		.00		133,727.68	(-)	165.82		133,561.86
	1,450,600.74		.00		1,424,631.96		25,968.78		1,450,600.74
	73,904.85		.00		72,989.35		915.50		73,904.85
	486,841.08	1,574.80	.00		485,266.28		.00		486,841.08
	102,153.95		.00		99,197.51		2,956.44		102,153.95
	94,533.96		.00		72,766.03		21,767.93		94,533.96
	268,926.67		.00		268,905.67		21.00		268,926.67
	1,096,343.00		.00		1,096,503.35	(-)	160.35		1,096,343.00
	1,899,229.80		.00		1,899,431.54	(-)	201.74		1,899,229.80
	146,164.68		.00		146,160.06		4.62		146,164.68
	100,324.72		.00		100,271.37		53.35		100,324.72
	210,000.00		.00		210,000.00		.00		210,000.00
	231,000.00		.00		231,000.00		.00		231,000.00
	900.00		.00		900.00		.00		900.00
	33,013.40		.00		32,912.02		101.38		33,013.40
	9,850.01		.00		8,288.79		1,561.22		9,850.01
	21,440.33		.00		21,412.18		28.15		21,440.33
	64,225.29		.00		5,509.81		58,715.48		64,225.29
	88,633.50		.00		22,385.06		66,248.44		88,633.50
	7,881.30		.00		7,881.00		.00		7,881.00
	25,770.67		.00		25,697.44		73.23		25,770.67
	140,143.45		.00		29,257.50		110,885.95		140,143.45
	48,744.88		.00		48,744.88		.00		48,744.88
	46,567.70		.00		46,561.15		6.55		46,567.70
	5,459.37		.00		5,459.37		.00		5,459.37
	371,032.90		.00		371,032.90		.00		371,032.90
\$	20,355,943.25	\$	37,986.60	\$	20,020,717.93	\$	20,058,704.53	\$	227,238.72
								\$	20,355,943.25

SUMMARY OF OTHER EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

SUMMARY OF OTHER EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

RESIDENT INSTRUCTION FUNDEDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:

MEDICAL COLLEGE OF GEORGIA

Satellite Medical Facility Program

Personal Services

Salaries and Wages

\$ 298,464.85

Employer's Contributions for:

F.I.C.A.

4,385.79

Group Insurance

1,667.69

\$ 304,518.33

Other Costs

Travel

\$ 4,512.89

Per Diem, Fees and Contracts

Contracts

191,451.66

195,964.55

\$ 500,482.88

Special Desegregation Programs

Personal Services

Salaries and Wages

\$ 118,250.84

Employer's Contributions for:

F.I.C.A.

6,888.34

Group Insurance

2,888.37

\$ 128,027.55

Other Costs

Travel

\$ 1,895.54

Supplies and Materials

3,611.01

Repairs and Maintenance

370.50

Rents (Other Than Real Estate)

10.35

Tuition and Scholarships

Scholarships, Fellowships, Prizes,

Awards and Other

83,045.92

Other Expenditures

6,707.20

Publications and Printing

4,583.44

Equipment Purchases

9,914.79

Per Diem, Fees and Contracts

Per Diem and Fees

5,398.88

115,537.63

243,565.18

\$ 744,048.06

UNIVERSITY OF GEORGIA

Office of Minority Business Enterprise

Personal Services

Salaries and Wages

\$ 74,249.54

Employer's Contributions for:

F.I.C.A.

4,540.86

Group Insurance

1,277.14

\$ 80,067.54

Other Costs

Travel

\$ 6,627.00

Supplies and Materials

4,760.87

Power, Water and Natural Gas

327.07

Rents (Other Than Real Estate)

155.00

Other Expenditures

1,044.78

Publications and Printing

2,171.60

Real Estate Rentals

1,100.00

Telecommunications

1,863.95

Per Diem, Fees and Contracts

Per Diem and Fees

1,740.10

19,790.37

99,857.91

\$ 843,905.97

OTHER ORGANIZED ACTIVITIESEDUCATION, GENERAL AND DEPARTMENTAL SERVICES

GRADUATE INSTITUTIONS:

GEORGIA INSTITUTE OF TECHNOLOGY

Agricultural Research

Personal Services

Salaries and Wages

\$ 52,115.92

Employer's Contributions for:

F.I.C.A.

2,513.04

Group Insurance

627.30

Liability Insurance

3.29

\$ 55,259.55

Other Costs

Travel

\$ 923.90

Supplies and Materials

3,523.39

4,447.29

\$ 59,706.84

MEDICAL COLLEGE OF GEORGIA

Capitation Contracts for Family

Practice Residency

Per Diem, Fees and Contracts

Contracts

\$ 749,153.00

New Program Development

Contracts for Family Practice Residency

Per Diem, Fees and Contracts

Contracts

103,267.44

SUMMARY OF OTHER EXPENDITURES

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BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

OTHER ORGANIZED ACTIVITIES continued

EDUCATION, GENERAL AND DEPARTMENTAL SERVICES continued

GRADUATE INSTITUTIONS: continued

MEDICAL COLLEGE OF GEORGIA continued

Student Preceptorships

Personal Services

Salaries and Wages

\$ 10,000.00

Other Costs

Tuition and Scholarships

Scholarships, Fellowships, Prizes,

Awards and Other

\$ 46,625.00

Per Diem, Fees and Contracts

Per Diem and Fees

41,125.00

87,750.00

\$ 97,750.00

\$ 950,170.44

\$ 1,009,877.28

\$ 1,853,783.25

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES
BY UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS

GEORGIA INSTITUTE OF TECHNOLOGY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Institute of Technology provided for expenditures totaling \$61,810,251.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 28,807,900.00	\$ 28,807,900.00	\$.00
Other Revenues Retained	<u>32,912,351.00</u>	<u>30,680,997.79</u>	<u>(-) 2,231,353.21</u>
	\$ 61,720,251.00	\$ 59,488,897.79	\$ (-) 2,231,353.21
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	<u>90,000.00</u>	<u>91,400.00</u>	<u>1,400.00</u>
	<u>\$ 61,810,251.00</u>	<u>\$ 59,580,297.79</u>	<u>\$ (-) 2,229,953.21</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 34,808,627.00	\$ 34,227,775.50	\$ (-) 580,851.50
Sponsored Operations	<u>7,722,345.00</u>	<u>7,897,466.64</u>	<u>175,121.64</u>
Operating Expenses			
Education, General and Departmental Services	13,152,009.00	12,319,572.12	(-) 832,436.88
Sponsored Operations	<u>6,127,270.00</u>	<u>5,074,056.32</u>	<u>(-) 1,053,213.68</u>
	<u>\$ 61,810,251.00</u>	<u>\$ 59,518,870.58</u>	<u>\$ (-) 2,291,380.42</u>
Excess of Funds Available over Expenditures		<u>\$ 61,427.21</u>	<u>\$ 61,427.21</u>

The above comparison indicates that Personal Services of Sponsored Operations were overspent by \$175,121.64. Actual funds available were \$2,229,953.21 less than anticipated and actual expenditures were \$2,291,380.42 less than approved budget provisions which resulted in funds available exceeding expenditures by \$61,427.21.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continuedGEORGIA INSTITUTE OF TECHNOLOGY continuedCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES

ENGINEERING EXPERIMENT STATION

The total approved budget for the Engineering Experiment Station operations of Georgia Institute of Technology provided for expenditures totaling \$34,619,939.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,745,620.00	\$ 3,745,620.00	\$.00
Other Revenues Retained	30,874,319.00	28,209,251.89	(-) 2,665,067.11
	<u>\$ 34,619,939.00</u>	<u>\$ 31,954,871.89</u>	<u>\$ (-) 2,665,067.11</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 6,487,485.00	\$ 6,421,707.34	\$ (-) 65,777.66
Sponsored Operations	13,400,000.00	13,290,305.78	(-) 109,694.22
Operating Expenses			
Education, General and Departmental Services	5,672,454.00	5,824,951.44	152,497.44
Sponsored Operations	9,000,000.00	6,407,384.80	(-) 2,592,615.20
Agricultural Research	60,000.00	59,706.84	(-) 293.16
	<u>\$ 34,619,939.00</u>	<u>\$ 32,004,056.20</u>	<u>\$ (-) 2,615,882.80</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 49,184.31</u>	<u>\$ (-) 49,184.31</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$152,497.44. Actual funds available were \$2,665,067.11 less than anticipated and actual expenditures were \$2,615,882.80 less than approved budget provisions which resulted in expenditures exceeding funds available by \$49,184.31.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

ENGINEERING EXTENSION DIVISION

The total approved budget for the Engineering Extension Division operations of Georgia Institute of Technology provided for expenditures totaling \$1,357,351.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 444,875.00	\$ 444,875.00	\$.00
Other Revenues Retained	912,476.00	816,426.82	(-) 96,049.18
	<u>\$ 1,357,351.00</u>	<u>\$ 1,261,301.82</u>	<u>\$ (-) 96,049.18</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 849,844.00	\$ 796,568.53	\$ (-) 53,275.47
Sponsored Operations	35,000.00	3,230.00	(-) 31,770.00
Operating Expenses			
Education, General and Departmental Services	454,122.00	475,139.19	21,017.19
Sponsored Operations	18,385.00	1,009.86	(-) 17,375.14
	<u>\$ 1,357,351.00</u>	<u>\$ 1,275,947.58</u>	<u>\$ (-) 81,403.42</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 14,645.76</u>	<u>\$ (-) 14,645.76</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$21,017.19. Actual funds available were \$96,049.18 less than anticipated and actual expenditures were \$81,403.42 less than approved budget provisions which resulted in expenditures exceeding funds available by \$14,645.76.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

SOUTHERN TECHNICAL INSTITUTE

The total approved budget for the Southern Technical Institute operations of Georgia Institute of Technology provided for expenditures totaling \$5,005,742.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,396,850.00	\$ 3,396,850.00	\$.00
Other Revenues Retained	1,608,892.00	1,447,132.16	(-) 161,759.84
	<u>\$ 5,005,742.00</u>	<u>\$ 4,843,982.16</u>	<u>\$ (-) 161,759.84</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 3,882,602.00	\$ 3,769,518.77	\$ (-) 113,083.23
Sponsored Operations	120,000.00	92,852.36	(-) 27,147.64
Operating Expenses			
Education, General and Departmental Services	923,140.00	880,473.71	(-) 42,666.29
Sponsored Operations	80,000.00	52,400.42	(-) 27,599.58
	<u>\$ 5,005,742.00</u>	<u>\$ 4,795,245.26</u>	<u>\$ (-) 210,496.74</u>
Excess of Funds Available over Expenditures		<u>\$ 48,736.90</u>	<u>\$ 48,736.90</u>

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continuedGEORGIA INSTITUTE OF TECHNOLOGY continuedCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of Georgia Institute of Technology - Regular provided for expenditures totaling \$4,070,156.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 266,000.00	\$ 266,000.00	\$.00
Other Revenues Retained	<u>3,804,156.00</u>	<u>2,640,652.28</u>	<u>(-) 1,163,503.72</u>
	<u>\$ 4,070,156.00</u>	<u>\$ 2,906,652.28</u>	<u>\$ (-) 1,163,503.72</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 4,070,156.00</u>	<u>\$ 2,906,652.28</u>	<u>\$ (-) 1,163,503.72</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

ENGINEERING EXTENSION DIVISION

The total approved budget for the Unexpended Plant Fund of Georgia Institute of Technology - Engineering Extension Division provided for expenditures totaling \$500,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	<u>\$ 500,000.00</u>	<u>\$ 500,000.00</u>	<u>\$.00</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 500,000.00</u>	<u>\$ 500,000.00</u>	<u>\$.00</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

GEORGIA INSTITUTE OF TECHNOLOGY continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

SOUTHERN TECHNICAL INSTITUTE

The total approved budget for the Unexpended Plant Fund of Georgia Institute of Technology - Southern Technical Institute provided for expenditures totaling \$21,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 21,000.00	\$ 21,000.00	\$.00
Other Revenues Retained	.00	60,613.42	60,613.42
	<u>\$ 21,000.00</u>	<u>\$ 81,613.42</u>	<u>\$ 60,613.42</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 21,000.00</u>	<u>\$ 81,613.42</u>	<u>\$ 60,613.42</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

The above comparison indicates that Capital Outlay was overspent by \$60,613.42. Actual funds available were \$60,613.42 more than anticipated and actual expenditures were \$60,613.42 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESGRADUATE INSTITUTIONS continuedGEORGIA STATE UNIVERSITYCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia State University provided for expenditures totaling \$60,882,809.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 40,687,494.00	\$ 40,687,494.00	\$.00
Other Revenues Retained	<u>20,155,392.00</u>	<u>17,517,858.29</u>	<u>(-) 2,637,533.71</u>
	\$ 60,842,886.00	\$ 58,205,352.29	\$ (-) 2,637,533.71
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	<u>39,923.00</u>	<u>39,923.00</u>	<u>.00</u>
	<u>\$ 60,882,809.00</u>	<u>\$ 58,245,275.29</u>	<u>\$ (-) 2,637,533.71</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 43,545,009.00	\$ 42,264,225.19	\$ (-) 1,280,783.81
Sponsored Operations	<u>3,631,000.00</u>	<u>3,319,599.11</u>	<u>(-) 311,400.89</u>
Operating Expenses			
Education, General and Departmental Services	11,376,800.00	11,036,979.14	(-) 339,820.86
Sponsored Operations	<u>2,330,000.00</u>	<u>1,553,414.57</u>	<u>(-) 776,585.43</u>
	<u>\$ 60,882,809.00</u>	<u>\$ 58,174,218.01</u>	<u>\$ (-) 2,708,590.99</u>
Excess of Funds Available over Expenditures		<u>\$ 71,057.28</u>	<u>\$ 71,057.28</u>

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia State University provided for expenditures totaling \$618,620.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 253,200.00	\$ 253,200.00	\$.00
Other Revenues Retained	<u>365,420.00</u>	<u>365,051.45</u>	<u>(-) 368.55</u>
	<u>\$ 618,620.00</u>	<u>\$ 618,251.45</u>	<u>\$ (-) 368.55</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 618,620.00</u>	<u>\$ 618,251.45</u>	<u>\$ (-) 368.55</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the Medical College of Georgia provided for expenditures totaling \$50,761,390.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 29,094,400.00	\$ 29,094,400.00	\$.00
State Funds	21,666,990.00	17,925,873.09	(-) 3,741,116.91
Other Revenues Retained			
	<u>\$ 50,761,390.00</u>	<u>\$ 47,020,273.09</u>	<u>\$ (-) 3,741,116.91</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 27,626,197.00	\$ 27,260,883.82	\$ (-) 365,313.18
Sponsored Operations	10,168,984.00	9,671,214.12	(-) 497,769.88
Operating Expenses			
Education, General and Departmental Services	7,090,905.00	6,141,075.24	(-) 949,829.76
Sponsored Operations	5,125,304.00	3,199,286.14	(-) 1,926,017.86
Satellite Medical Facility Program	500,000.00	500,482.88	482.88
Special Desegregation Programs	250,000.00	243,565.18	(-) 6,434.82
	<u>\$ 50,761,390.00</u>	<u>\$ 47,016,507.38</u>	<u>\$ (-) 3,744,882.62</u>
Excess of Funds Available over Expenditures		<u>\$ 3,765.71</u>	<u>\$ 3,765.71</u>

The above comparison indicates that the Satellite Medical Facility Program was overspent by \$482.88. Actual funds available were \$3,741,116.91 less than anticipated and actual expenditures were \$3,744,882.62 less than approved budget provisions which resulted in funds available exceeding expenditures by \$3,765.71.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

OTHER ORGANIZED ACTIVITIES

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Eugene Talmadge Memorial Hospital operations of the Medical College of Georgia provided for expenditures totaling \$48,168,046.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 19,167,734.00	\$ 19,167,734.00	\$.00
State Funds	29,000,312.00	28,161,215.73	(-) 839,096.27
Other Revenues Retained			
	<u>\$ 48,168,046.00</u>	<u>\$ 47,328,949.73</u>	<u>\$ (-) 839,096.27</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 29,711,319.00	\$ 29,134,977.42	\$ (-) 576,341.58
Sponsored Operations	1,778,460.00	1,671,480.26	(-) 106,979.74
Operating Expenses			
Education, General and Departmental Services	16,691,134.00	15,917,598.80	(-) 173,535.20
Sponsored Operations	587,133.00	543,244.07	(-) 43,888.93
	<u>\$ 48,168,046.00</u>	<u>\$ 47,267,300.55</u>	<u>\$ (-) 900,745.45</u>
Excess of Funds Available over Expenditures		<u>\$ 61,649.18</u>	<u>\$ 61,649.18</u>

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

MEDICAL COLLEGE OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

FAMILY PRACTICE RESIDENCY PROGRAM

The total approved budget for the Family Practice Residency Program operations of the Medical College of Georgia provided for expenditures totaling \$1,147,068.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments State Funds	\$ <u>1,147,068.00</u>	\$ <u>1,147,068.00</u>	\$ <u>.00</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 80,908.00	\$ 72,480.63	\$ (-) 8,427.37
Operating Expenses			
Education, General and Departmental Services	82,560.00	87,083.84	4,523.84
Capitation Contracts for Family Practice Residency	750,000.00	749,153.00	(-) 847.00
New Program Development Contracts			
For Family Practice Residency	133,600.00	103,267.44	(-) 30,332.56
Student Preceptorships	<u>100,000.00</u>	<u>97,750.00</u>	<u>(-) 2,250.00</u>
	\$ <u>1,147,068.00</u>	\$ <u>1,109,734.91</u>	\$ (-) <u>37,333.09</u>
Excess of Funds Available over Expenditures		\$ <u>37,333.09</u>	\$ <u>37,333.09</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$4,523.84. Actual expenditures were \$37,333.09 less than approved budget provisions which resulted in funds available exceeding expenditures by \$37,333.09.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continuedMEDICAL COLLEGE OF GEORGIA continuedCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia provided for expenditures totaling \$834,900.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 250,000.00	\$ 250,000.00	\$.00
Other Revenues Retained	584,900.00	604,111.04	19,211.04
	<u>\$ 834,900.00</u>	<u>\$ 854,111.04</u>	<u>\$ 19,211.04</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 834,900.00</u>	<u>\$ 853,708.91</u>	<u>\$ 18,808.91</u>
Excess of Funds Available over Expenditures		<u>\$ 402.13</u>	<u>\$ 402.13</u>

The above comparison indicates that Capital Outlay was overspent by \$18,808.91. Actual funds available were \$19,211.04 more than anticipated and actual expenditures were \$18,808.91 more than approved budget provisions which resulted in funds available exceeding expenditures by \$402.13. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

EUGENE TALMADGE MEMORIAL HOSPITAL

The total approved budget for the Unexpended Plant Fund of the Medical College of Georgia - Eugene Talmadge Memorial Hospital provided for expenditures totaling \$3,000,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,000,000.00	\$ 3,000,000.00	\$.00
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 3,000,000.00</u>	<u>\$ 3,000,000.00</u>	<u>\$.00</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESGRADUATE INSTITUTIONS continuedUNIVERSITY OF GEORGIACOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of the University of Georgia provided for expenditures totaling \$131,034,017.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 76,600,491.00	\$ 76,600,491.00	\$.00
Other Revenues Retained	54,433,526.00	52,362,064.75	(-) 2,071,461.25
	<u>\$ 131,034,017.00</u>	<u>\$ 128,962,555.75</u>	<u>\$ (-) 2,071,461.25</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 80,335,832.00	\$ 80,006,788.64	\$ (-) 329,043.36
Sponsored Operations	15,473,851.00	14,664,478.17	(-) 809,372.83
Operating Expenses			
Education, General and Departmental Services	22,098,185.00	22,434,075.86	335,890.86
Sponsored Operations	13,026,149.00	11,305,870.55	(-) 1,720,278.45
Office of Minority Business Enterprise	100,000.00	99,857.91	(-) 142.09
	<u>\$ 131,034,017.00</u>	<u>\$ 128,511,071.13</u>	<u>\$ (-) 2,522,945.87</u>
Excess of Funds Available over Expenditures		<u>\$ 451,484.62</u>	<u>\$ 451,484.62</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$335,890.86. Actual funds available were \$2,071,461.25 less than anticipated and actual expenditures were \$2,522,945.87 less than approved budget provisions which resulted in funds available exceeding expenditures by \$451,484.62.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

OTHER ORGANIZED ACTIVITIESAGRICULTURAL EXPERIMENT STATION

The total approved budget for the Agricultural Experiment Station operations of the University of Georgia provided for expenditures totaling \$24,506,465.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 13,837,359.00	\$ 13,837,359.00	\$.00
Other Revenues Retained	10,669,106.00	9,510,867.42	(-) 1,158,238.58
	<u>\$ 24,506,465.00</u>	<u>\$ 23,348,226.42</u>	<u>\$ (-) 1,158,238.58</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 13,294,280.00	\$ 13,157,758.08	\$ (-) 136,521.92
Sponsored Operations	2,847,000.00	2,561,440.00	(-) 285,560.00
Operating Expenses			
Education, General and Departmental Services	6,587,185.00	6,324,996.61	(-) 262,194.39
Sponsored Operations	1,778,000.00	1,303,880.55	(-) 474,119.45
	<u>\$ 24,506,465.00</u>	<u>\$ 23,348,069.24</u>	<u>\$ (-) 1,158,395.76</u>
Excess of Funds Available over Expenditures		<u>\$ 157.18</u>	<u>\$ 157.18</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Cooperative Extension Service operations of the University of Georgia provided for expenditures totaling \$24,986,487.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 13,426,425.00	\$ 13,426,425.00	\$.00
Other Revenues Retained	<u>11,560,062.00</u>	<u>10,051,810.11</u>	<u>(-) 1,508,251.89</u>
	\$ 24,986,487.00	\$ 23,478,235.11	\$ (-) 1,508,251.89
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	<u>.00</u>	<u>42,337.59</u>	<u>42,337.59</u>
	\$ <u>24,986,487.00</u>	\$ <u>23,520,572.70</u>	\$ <u>(-) 1,465,914.30</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 15,594,557.00	\$ 15,800,267.31	\$ 205,710.31
Sponsored Operations	4,368,187.00	3,820,498.09	(-) 547,688.91
Operating Expenses			
Education, General and Departmental Services	2,669,568.00	2,473,374.69	(-) 196,193.31
Sponsored Operations	<u>2,354,175.00</u>	<u>1,425,331.73</u>	<u>(-) 928,843.27</u>
	\$ <u>24,986,487.00</u>	\$ <u>23,519,471.82</u>	\$ <u>(-) 1,467,015.18</u>
Excess of Funds Available over Expenditures		\$ <u>1,100.88</u>	\$ <u>1,100.88</u>

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by \$205,710.31. Actual funds available were \$1,465,914.30 less than anticipated and actual expenditures were \$1,467,015.18 less than approved budget provisions which resulted in funds available exceeding expenditures by \$1,100.88.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESGRADUATE INSTITUTIONS continuedUNIVERSITY OF GEORGIA continuedCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

MARINE INSTITUTE

The total approved budget for the Marine Institute operations of the University of Georgia provided for expenditures totaling \$843,516.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 382,490.00	\$ 382,490.00	\$.00
Other Revenues Retained	461,026.00	335,992.38	(-) 125,033.62
	<u>\$ 843,516.00</u>	<u>\$ 718,482.38</u>	<u>\$ (-) 125,033.62</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 278,072.00	\$ 276,747.54	\$ (-) 1,324.46
Sponsored Operations	230,000.00	174,102.63	(-) 55,897.37
Operating Expenses			
Education, General and Departmental Services	152,944.00	133,770.87	(-) 19,173.13
Sponsored Operations	182,500.00	132,870.27	(-) 49,629.73
	<u>\$ 843,516.00</u>	<u>\$ 717,491.31</u>	<u>\$ (-) 126,024.69</u>
Excess of Funds Available over Expenditures		<u>\$ 991.07</u>	<u>\$ 991.07</u>

MARINE RESOURCES EXTENSION CENTER

The total approved budget for the Marine Resources Extension Center operations of the University of Georgia provided for expenditures totaling \$643,832.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 512,505.00	\$ 512,505.00	\$.00
Other Revenues Retained	131,327.00	95,518.90	(-) 35,808.10
	<u>\$ 643,832.00</u>	<u>\$ 608,023.90</u>	<u>\$ (-) 35,808.10</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 424,583.00	\$ 404,571.31	\$ (-) 20,011.69
Operating Expenses			
Education, General and Departmental Services	209,626.00	203,616.71	(-) 6,009.29
Sponsored Operations	9,623.00	.00	(-) 9,623.00
	<u>\$ 643,832.00</u>	<u>\$ 608,188.02</u>	<u>\$ (-) 35,643.98</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 164.12</u>	<u>\$ (-) 164.12</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continued

UNIVERSITY OF GEORGIA continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

OTHER ORGANIZED ACTIVITIES continued

VETERINARY MEDICINE EXPERIMENT STATION

The total approved budget for the Veterinary Medicine Experiment Station of the University of Georgia provided for expenditures totaling \$1,466,990.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 1,466,436.00	\$ 1,466,436.00	\$.00
State Funds	554.00	600.08	46.08
Other Revenues Retained			
	<u>\$ 1,466,990.00</u>	<u>\$ 1,467,036.08</u>	<u>\$ 46.08</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 863,064.00	\$ 861,834.61	\$ (-) 1,229.39
Operating Expenses			
Education, General and Departmental Services	603,526.00	603,434.52	(-) 491.48
	<u>\$ 1,466,990.00</u>	<u>\$ 1,465,269.13</u>	<u>\$ (-) 1,720.87</u>
Excess of Funds Available over Expenditures		<u>\$ 1,766.95</u>	<u>\$ 1,766.95</u>

UNEXPENDED PLANT FUND

REGULAR

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Regular provided for expenditures totaling \$5,734,887.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 364,488.00	\$ 364,488.00	\$.00
State Funds	5,370,399.00	2,570,115.70	(-) 2,800,283.30
Other Revenues Retained			
	<u>\$ 5,734,887.00</u>	<u>\$ 2,934,603.70</u>	<u>\$ (-) 2,800,283.30</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 5,734,887.00</u>	<u>\$ 2,930,143.18</u>	<u>\$ (-) 2,804,743.82</u>
Excess of Funds Available over Expenditures		<u>\$ 4,460.52</u>	<u>\$ 4,460.52</u>

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

GRADUATE INSTITUTIONS continuedUNIVERSITY OF GEORGIA continuedCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

AGRICULTURAL EXPERIMENT STATION

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Agricultural Experiment Station provided for expenditures totaling \$43,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 43,000.00	\$ 43,000.00	\$.00
Other Revenues Retained	.00	389,323.00	389,323.00
	<u>\$ 43,000.00</u>	<u>\$ 432,323.00</u>	<u>\$ 389,323.00</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 43,000.00</u>	<u>\$ 432,751.23</u>	<u>\$ 389,751.23</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 428.23</u>	<u>\$ (-) 428.23</u>

The above comparison indicates that Capital Outlay was overspent by \$389,751.23. Actual funds available were \$389,323.00 more than anticipated and actual expenditures were \$389,751.23 more than approved budget provisions which resulted in expenditures exceeding funds available by \$428.23.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COOPERATIVE EXTENSION SERVICE

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Cooperative Extension Service provided for expenditures totaling \$600,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 600,000.00	\$ 600,000.00	\$.00
Other Revenues Retained	.00	46,609.68	46,609.68
	<u>\$ 600,000.00</u>	<u>\$ 646,609.68</u>	<u>\$ 46,609.68</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 600,000.00</u>	<u>\$ 646,590.85</u>	<u>\$ 46,590.85</u>
Excess of Funds Available over Expenditures		<u>\$ 18.83</u>	<u>\$ 18.83</u>

The above comparison indicates that Capital Outlay was overspent by \$46,590.85. Actual funds available were \$46,609.68 more than anticipated and actual expenditures were \$46,590.85 more than approved budget provisions which resulted in funds available exceeding expenditures by \$18.83. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURESGRADUATE INSTITUTIONS continuedUNIVERSITY OF GEORGIA continuedCOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND continued

MARINE RESOURCES EXTENSION CENTER

The total approved budget for the Unexpended Plant Fund of the University of Georgia - Marine Resources Extension Center did not provide for any expenditures from the Unexpended Plant Fund. Therefore, the budget comparison shown below does not provide for anticipated funds available or budgeted expenditures.

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Other Revenues Retained	\$ _____ .00	\$ _____ 677,439.22	\$ _____ 677,439.22
<u>EXPENDITURES</u>			
Capital Outlay	\$ _____ .00	\$ _____ 677,439.17	\$ _____ 677,439.17
Excess of Funds Available over Expenditures		\$ _____ .05	\$ _____ .05

The above comparison indicates that Capital Outlay was overspent by \$677,439.17.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGESALBANY STATE COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany State College provided for expenditures totaling \$8,452,514.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 4,524,453.00	\$ 4,524,453.00	\$.00
Other Revenues Retained	3,928,061.00	3,155,358.51	(-) 772,702.49
	<u>\$ 8,452,514.00</u>	<u>\$ 7,679,811.51</u>	<u>\$ (-) 772,702.49</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 4,461,690.00	\$ 4,791,657.70	\$ 329,967.70
Sponsored Operations	1,397,000.00	1,078,063.68	(-) 318,936.32
Operating Expenses			
Education, General and Departmental Services	1,047,824.00	1,051,365.44	3,541.44
Sponsored Operations	1,546,000.00	955,050.24	(-) 590,949.76
	<u>\$ 8,452,514.00</u>	<u>\$ 7,876,137.06</u>	<u>\$ (-) 576,376.94</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 196,325.55</u>	<u>\$ (-) 196,325.55</u>

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by \$329,967.70 and Operating Expenses of Education, General and Departmental Services were overspent by \$3,541.44. Actual funds available were \$772,702.49 less than anticipated and actual expenditures were \$576,376.94 less than approved budget provisions which resulted in expenditures exceeding funds available by \$196,325.55.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany State College provided for expenditures totaling \$153,835.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 143,835.00	\$ 143,835.00	\$.00
Other Revenues Retained	10,000.00	10,826.09	826.09
	<u>\$ 153,835.00</u>	<u>\$ 154,661.09</u>	<u>\$ 826.09</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 153,835.00</u>	<u>\$ 153,541.57</u>	<u>\$ (-) 293.43</u>
Excess of Funds Available over Expenditures		<u>\$ 1,119.52</u>	<u>\$ 1,119.52</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

ARMSTRONG STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Armstrong State College provided for expenditures totaling \$6,702,307.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 4,532,745.00	\$ 4,532,745.00	\$.00
Other Revenues Retained	2,169,562.00	1,934,711.77	(-) 234,850.23
	<u>\$ 6,702,307.00</u>	<u>\$ 6,467,456.77</u>	<u>\$ (-) 234,850.23</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 4,930,118.00	\$ 4,786,281.64	\$ (-) 143,836.36
Sponsored Operations	244,599.00	201,318.36	(-) 43,280.64
Operating Expenses			
Education, General and Departmental Services	1,294,639.00	1,315,300.37	20,661.37
Sponsored Operations	232,951.00	164,554.60	(-) 68,396.40
	<u>\$ 6,702,307.00</u>	<u>\$ 6,467,454.97</u>	<u>\$ (-) 234,852.03</u>
Excess of Funds Available over Expenditures		\$ 1.80	\$ 1.80

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$20,661.37. Actual funds available were \$234,850.23 less than anticipated and actual expenditures were \$234,852.03 less than approved budget provisions which resulted in funds available exceeding expenditures by \$1.80.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Armstrong State College provided for expenditures totaling \$176,064.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 90,831.00	\$ 90,831.00	\$.00
Other Revenues Retained	85,233.00	85,228.09	(-) 4.91
	<u>\$ 176,064.00</u>	<u>\$ 176,059.09</u>	<u>\$ (-) 4.91</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 176,064.00</u>	<u>\$ 176,059.09</u>	<u>\$ (-) 4.91</u>
Excess of Funds Available over Expenditures		\$.00	\$.00

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continuedAUGUSTA COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Augusta College provided for expenditures totaling \$7,658,464.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 5,124,400.00	\$ 5,124,400.00	\$.00
Other Revenues Retained	<u>2,534,064.00</u>	<u>2,539,062.68</u>	<u>4,998.68</u>
	<u>\$ 7,658,464.00</u>	<u>\$ 7,663,462.68</u>	<u>\$ 4,998.68</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 5,798,083.00	\$ 5,697,781.05	\$ (-) 100,301.95
Sponsored Operations	132,517.00	137,937.88	5,420.88
Operating Expenses			
Education, General and Departmental Services	1,426,396.00	1,535,382.06	108,986.06
Sponsored Operations	<u>301,468.00</u>	<u>289,868.79</u>	<u>(-) 11,599.21</u>
	<u>\$ 7,658,464.00</u>	<u>\$ 7,660,969.78</u>	<u>\$ 2,505.78</u>
Excess of Funds Available over Expenditures		<u>\$ 2,492.90</u>	<u>\$ 2,492.90</u>

The above comparison indicates that Personal Services of Sponsored Operations were overspent by \$5,420.88 and Operating Expenses of Education, General and Departmental Services were overspent by \$108,986.06. Actual funds available were \$4,998.68 more than anticipated and actual expenditures were \$2,505.78 more than approved budget provisions which resulted in funds available exceeding expenditures by \$2,492.90. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

AUGUSTA COLLEGE continued

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES continued

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Augusta College provided for expenditures totaling \$207,200.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 207,200.00	\$ 207,200.00	\$.00
State Funds	.00	6,285.68	6,285.68
Other Revenues Retained			
	\$ 207,200.00	\$ 213,485.68	\$ 6,285.68
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	2,885.79	2,885.79
	\$ 207,200.00	\$ 216,371.47	\$ 9,171.47
<u>EXPENDITURES</u>			
Capital Outlay	\$ 207,200.00	\$ 213,485.68	\$ 6,285.68
Excess of Funds Available over Expenditures		\$ 2,885.79	\$ 2,885.79

The above comparison indicates that Capital Outlay was overspent by \$6,285.68. Actual funds available were \$9,171.47 more than anticipated and actual expenditures were \$6,285.68 more than approved budget provisions which resulted in funds available exceeding expenditures by \$2,885.79. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continuedCOLUMBUS COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Columbus College provided for expenditures totaling \$10,889,883.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 7,168,790.00	\$ 7,168,790.00	\$.00
Other Revenues Retained	3,721,093.00	3,474,515.92	(-) 246,577.08
	<u>\$ 10,889,883.00</u>	<u>\$ 10,643,305.92</u>	<u>\$ (-) 246,577.08</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 7,996,520.00	\$ 7,866,699.10	\$ (-) 129,820.90
Sponsored Operations	309,162.00	295,742.16	(-) 13,419.84
Operating Expenses			
Education, General and Departmental Services	2,097,126.00	2,088,768.43	(-) 8,357.57
Sponsored Operations	487,075.00	386,742.83	(-) 100,332.17
	<u>\$ 10,889,883.00</u>	<u>\$ 10,637,952.52</u>	<u>\$ (-) 251,930.48</u>
Excess of Funds Available over Expenditures		<u>\$ 5,353.40</u>	<u>\$ 5,353.40</u>

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Columbus College provided for expenditures totaling \$147,176.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 86,270.00	\$ 86,270.00	\$.00
Other Revenues Retained	60,906.00	47,291.86	(-) 13,614.14
	<u>\$ 147,176.00</u>	<u>\$ 133,561.86</u>	<u>\$ (-) 13,614.14</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 147,176.00</u>	<u>\$ 133,727.68</u>	<u>\$ (-) 13,448.32</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 165.82</u>	<u>\$ (-) 165.82</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

FORT VALLEY STATE COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Fort Valley State College provided for expenditures totaling \$11,235,869.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 5,407,945.00	\$ 5,407,945.00	\$.00
Other Revenues Retained	5,827,924.00	4,690,442.25	(-) 1,137,481.75
	<u>\$ 11,235,869.00</u>	<u>\$ 10,098,387.25</u>	<u>\$ (-) 1,137,481.75</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 5,281,186.00	\$ 5,093,265.94	\$ (-) 187,920.06
Sponsored Operations	2,420,893.00	2,129,017.47	(-) 291,875.53
Operating Expenses			
Education, General and Departmental Services	1,463,810.00	1,468,701.16	4,891.16
Sponsored Operations	2,069,980.00	1,413,977.88	(-) 656,002.12
	<u>\$ 11,235,869.00</u>	<u>\$ 10,104,962.45</u>	<u>\$ (-) 1,130,906.55</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 6,575.20</u>	<u>\$ (-) 6,575.20</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$4,891.16. Actual funds available were \$1,137,481.75 less than anticipated and actual expenditures were \$1,130,906.55 less than approved budget provisions which resulted in expenditures exceeding funds available by \$6,575.20.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Fort Valley State College provided for expenditures totaling \$1,431,950.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,144,630.00	\$ 1,144,630.00	\$.00
Other Revenues Retained	287,320.00	305,970.74	18,650.74
	<u>\$ 1,431,950.00</u>	<u>\$ 1,450,600.74</u>	<u>\$ 18,650.74</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 1,431,950.00</u>	<u>\$ 1,424,631.96</u>	<u>\$ (-) 7,318.04</u>
Excess of Funds Available over Expenditures		<u>\$ 25,968.78</u>	<u>\$ 25,968.78</u>

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESSENIOR COLLEGES continuedGEORGIA COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia College provided for expenditures totaling \$7,755,186.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 5,111,688.00	\$ 5,111,688.00	\$.00
Other Revenues Retained	2,643,498.00	2,399,403.48	(-) 244,094.52
	<u>\$ 7,755,186.00</u>	<u>\$ 7,511,091.48</u>	<u>\$ (-) 244,094.52</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 5,665,435.00	\$ 5,369,750.47	\$ (-) 295,684.53
Sponsored Operations	279,711.00	284,113.60	4,402.60
Operating Expenses			
Education, General and Departmental Services	1,517,060.00	1,575,765.36	58,705.36
Sponsored Operations	292,980.00	266,585.36	(-) 26,394.64
	<u>\$ 7,755,186.00</u>	<u>\$ 7,496,214.79</u>	<u>\$ (-) 258,971.21</u>
Excess of Funds Available over Expenditures		<u>\$ 14,876.69</u>	<u>\$ 14,876.69</u>

The above comparison indicates that Personal Services of Sponsored Operations were overspent by \$4,402.60 and Operating Expenses of Education, General and Departmental Services were overspent by \$58,705.36. Actual funds available were \$244,094.52 less than anticipated and actual expenditures were \$258,971.21 less than approved budget provisions which resulted in funds available exceeding expenditures by \$14,876.69.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia College provided for expenditures totaling \$73,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 73,500.00	\$ 73,500.00	\$.00
Other Revenues Retained	.00	404.85	404.85
	<u>\$ 73,500.00</u>	<u>\$ 73,904.85</u>	<u>\$ 404.85</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 73,500.00</u>	<u>\$ 72,989.35</u>	<u>\$ (-) 510.65</u>
Excess of Funds Available over Expenditures		<u>\$ 915.50</u>	<u>\$ 915.50</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURESSENIOR COLLEGES continuedGEORGIA SOUTHERN COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southern College provided for expenditures totaling \$16,217,810.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 10,584,800.00	\$ 10,584,800.00	\$.00
Other Revenues Retained	5,633,010.00	5,351,534.79	(-) 281,475.21
	<u>\$ 16,217,810.00</u>	<u>\$ 15,936,334.79</u>	<u>\$ (-) 281,475.21</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 12,317,392.00	\$ 12,157,794.05	\$ (-) 159,597.95
Sponsored Operations	654,000.00	454,505.73	(-) 199,494.27
Operating Expenses			
Education, General and Departmental Services	2,580,418.00	2,664,436.44	84,018.44
Sponsored Operations	666,000.00	654,373.32	(-) 11,626.68
	<u>\$ 16,217,810.00</u>	<u>\$ 15,931,109.54</u>	<u>\$ (-) 286,700.46</u>
Excess of Funds Available over Expenditures		<u>\$ 5,225.25</u>	<u>\$ 5,225.25</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$84,018.44. Actual funds available were \$281,475.21 less than anticipated and actual expenditures were \$286,700.46 less than approved budget provisions which resulted in funds available exceeding expenditures by \$5,225.25.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southern College provided for expenditures totaling \$491,102.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 50,500.00	\$ 50,500.00	\$.00
Other Revenues Retained	440,602.00	436,341.08	(-) 4,260.92
	<u>\$ 491,102.00</u>	<u>\$ 486,841.08</u>	<u>\$ (-) 4,260.92</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 491,102.00</u>	<u>\$ 486,841.08</u>	<u>\$ (-) 4,260.92</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

GEORGIA SOUTHWESTERN COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Georgia Southwestern College provided for expenditures totaling \$6,271,584.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 4,486,700.00	\$ 4,486,700.00	\$.00
Other Revenues Retained	<u>1,784,884.00</u>	<u>1,567,321.87</u>	<u>(-) 217,562.13</u>
	\$ <u>6,271,584.00</u>	\$ <u>6,054,021.87</u>	\$ <u>(-) 217,562.13</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 4,587,616.00	\$ 4,495,902.64	\$ (-) 91,713.36
Sponsored Operations	283,004.00	243,833.19	(-) 39,170.81
Operating Expenses			
Education, General and Departmental Services	1,086,439.00	1,075,853.59	(-) 10,585.41
Sponsored Operations	<u>314,525.00</u>	<u>235,595.21</u>	<u>(-) 78,929.79</u>
	\$ <u>6,271,584.00</u>	\$ <u>6,051,184.63</u>	\$ <u>(-) 220,399.37</u>
Excess of Funds Available over Expenditures		\$ <u>2,837.24</u>	\$ <u>2,837.24</u>

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Georgia Southwestern College provided for expenditures totaling \$104,828.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 66,135.00	\$ 66,135.00	\$.00
Other Revenues Retained	<u>38,693.00</u>	<u>36,018.95</u>	<u>(-) 2,674.05</u>
	\$ <u>104,828.00</u>	\$ <u>102,153.95</u>	\$ <u>(-) 2,674.05</u>
<u>EXPENDITURES</u>			
Capital Outlay	\$ <u>104,828.00</u>	\$ <u>99,197.51</u>	\$ <u>(-) 5,630.49</u>
Excess of Funds Available over Expenditures		\$ <u>2,956.44</u>	\$ <u>2,956.44</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

KENNESAW COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Kennesaw College provided for expenditures totaling \$6,475,966.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 4,328,025.00	\$ 4,328,025.00	\$.00
Other Revenues Retained	2,147,941.00	1,929,429.50	(-) 218,511.50
	<u>\$ 6,475,966.00</u>	<u>\$ 6,257,454.50</u>	<u>\$ (-) 218,511.50</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 4,886,034.00	\$ 4,637,915.81	\$ (-) 248,118.19
Sponsored Operations	57,681.00	63,782.30	6,101.30
Operating Expenses			
Education, General and Departmental Services	1,419,050.00	1,491,564.27	72,514.27
Sponsored Operations	113,201.00	51,885.85	(-) 61,315.15
	<u>\$ 6,475,966.00</u>	<u>\$ 6,245,148.23</u>	<u>\$ (-) 230,817.77</u>
Excess of Funds Available over Expenditures		<u>\$ 12,306.27</u>	<u>\$ 12,306.27</u>

The above comparison indicates that Personal Services of Sponsored Operations were overspent by \$6,101.30 and Operating Expenses of Education, General and Departmental Services were overspent by \$72,514.27. Actual funds available were \$218,511.50 less than anticipated and actual expenditures were \$230,817.77 less than approved budget provisions which resulted in funds available exceeding expenditures by \$12,306.27.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Kennesaw College provided for expenditures totaling \$105,526.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Other Revenues Retained	\$ 105,526.00	\$ 73,363.54	\$ (-) 32,162.46
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	21,170.42	21,170.42
	<u>\$ 105,526.00</u>	<u>\$ 94,533.96</u>	<u>\$ (-) 10,992.04</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 105,526.00</u>	<u>\$ 72,766.03</u>	<u>\$ (-) 32,759.97</u>
Excess of Funds Available over Expenditures		<u>\$ 21,767.93</u>	<u>\$ 21,767.93</u>

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continuedNORTH GEORGIA COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of North Georgia College provided for expenditures totaling \$5,313,831.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,405,300.00	\$ 3,405,300.00	\$.00
Other Revenues Retained	1,908,531.00	1,687,708.45	(-) 220,822.55
	<u>\$ 5,313,831.00</u>	<u>\$ 5,093,008.45</u>	<u>\$ (-) 220,822.55</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 3,481,670.00	\$ 3,482,384.69	\$ 714.69
Sponsored Operations	428,978.00	306,590.99	(-) 122,387.01
Operating Expenses			
Education, General and Departmental Services	941,109.00	996,713.07	55,604.07
Sponsored Operations	462,074.00	305,167.87	(-) 156,906.13
	<u>\$ 5,313,831.00</u>	<u>\$ 5,090,856.62</u>	<u>\$ (-) 222,974.38</u>
Excess of Funds Available over Expenditures		<u>\$ 2,151.83</u>	<u>\$ 2,151.83</u>

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by \$714.69 and Operating Expenses of Education, General and Departmental Services were overspent by \$55,604.07. Actual funds available were \$220,822.55 less than anticipated and actual expenditures were \$222,974.38 less than approved budget provisions which resulted in funds available exceeding expenditures by \$2,151.83.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of North Georgia College provided for expenditures totaling \$269,782.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 161,900.00	\$ 161,900.00	\$.00
Other Revenues Retained	107,882.00	107,026.67	(-) 855.33
	<u>\$ 269,782.00</u>	<u>\$ 268,926.67</u>	<u>\$ (-) 855.33</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 269,782.00</u>	<u>\$ 268,905.67</u>	<u>\$ (-) 876.33</u>
Excess of Funds Available over Expenditures		<u>\$ 21.00</u>	<u>\$ 21.00</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESSENIOR COLLEGES continuedSAVANNAH STATE COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Savannah State College provided for expenditures totaling \$9,252,868.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 5,541,687.00	\$ 5,541,687.00	\$.00
Other Revenues Retained	3,711,181.00	3,171,984.30	(-) 539,196.70
	<u>\$ 9,252,868.00</u>	<u>\$ 8,713,671.30</u>	<u>\$ (-) 539,196.70</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 5,363,946.00	\$ 5,020,458.79	\$ (-) 343,487.21
Sponsored Operations	1,004,811.00	934,890.38	(-) 69,920.62
Operating Expenses			
Education, General and Departmental Services	1,862,037.00	1,859,511.35	(-) 2,525.65
Sponsored Operations	1,022,074.00	847,756.54	(-) 174,317.46
	<u>\$ 9,252,868.00</u>	<u>\$ 8,662,617.06</u>	<u>\$ (-) 590,250.94</u>
Excess of Funds Available over Expenditures		<u>\$ 51,054.24</u>	<u>\$ 51,054.24</u>

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Savannah State College provided for expenditures totaling \$1,096,343.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,096,343.00	\$ 1,096,343.00	\$.00
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 1,096,343.00</u>	<u>\$ 1,096,503.35</u>	<u>\$ 160.35</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 160.35</u>	<u>\$ (-) 160.35</u>

The above comparison indicates that Capital Outlay was overspent by \$160.35. Actual expenditures were \$160.35 more than approved budget provisions which resulted in expenditures exceeding funds available by \$160.35.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continuedVALDOSTA STATE COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Valdosta State College provided for expenditures totaling \$10,809,568.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 7,039,669.00	\$ 7,039,669.00	\$.00
State Funds	3,769,899.00	3,671,401.66	(-) 98,497.34
Other Revenues Retained			
	<u>\$ 10,809,568.00</u>	<u>\$ 10,711,070.66</u>	<u>\$ (-) 98,497.34</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 7,961,194.00	\$ 7,885,574.17	\$ (-) 75,619.83
Sponsored Operations	218,793.00	208,066.67	(-) 10,726.33
Operating Expenses			
Education, General and Departmental Services	1,999,660.00	2,011,046.21	11,386.21
Sponsored Operations	629,921.00	596,930.98	(-) 32,990.02
	<u>\$ 10,809,568.00</u>	<u>\$ 10,701,618.03</u>	<u>\$ (-) 107,949.97</u>
Excess of Funds Available over Expenditures		<u>\$ 9,452.63</u>	<u>\$ 9,452.63</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$11,386.21. Actual funds available were \$98,497.34 less than anticipated and actual expenditures were \$107,949.97 less than approved budget provisions which resulted in funds available exceeding expenditures by \$9,452.63.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Valdosta State College provided for expenditures totaling \$2,017,750.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER</u> <u>(-) UNDER</u>
<u>REVENUES</u>			
Other Revenues Retained	\$ 2,017,750.00	\$ 1,899,229.80	\$ (-) 118,520.20
<u>EXPENDITURES</u>			
Capital Outlay	\$ 2,017,750.00	\$ 1,899,431.54	\$ (-) 118,318.46
Excess of Funds Available over Expenditures		<u>\$ (-) 201.74</u>	<u>\$ (-) 201.74</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

SENIOR COLLEGES continued

WEST GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of West Georgia College provided for expenditures totaling \$13,362,334.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 9,347,933.00	\$ 9,347,933.00	\$.00
Other Revenues Retained	4,014,401.00	3,392,327.19	(-) 622,073.81
	<u>\$ 13,362,334.00</u>	<u>\$ 12,740,260.19</u>	<u>\$ (-) 622,073.81</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 10,048,292.00	\$ 9,780,997.43	\$ (-) 267,294.57
Sponsored Operations	442,000.00	309,036.63	(-) 132,963.37
Operating Expenses			
Education, General and Departmental Services	2,214,042.00	2,213,690.77	(-) 351.23
Sponsored Operations	658,000.00	437,970.93	(-) 220,029.07
	<u>\$ 13,362,334.00</u>	<u>\$ 12,741,695.76</u>	<u>\$ (-) 620,638.24</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 1,435.57</u>	<u>\$ (-) 1,435.57</u>

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of West Georgia College provided for expenditures totaling \$166,875.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 26,825.00	\$ 26,825.00	\$.00
Other Revenues Retained	140,050.00	119,339.68	(-) 20,710.32
	<u>\$ 166,875.00</u>	<u>\$ 146,164.68</u>	<u>\$ (-) 20,710.32</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 166,875.00</u>	<u>\$ 146,160.06</u>	<u>\$ (-) 20,714.94</u>
Excess of Funds Available over Expenditures		<u>\$ 4.62</u>	<u>\$ 4.62</u>

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESJUNIOR COLLEGESABRAHAM BALDWIN AGRICULTURAL COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Abraham Baldwin Agricultural College provided for expenditures totaling \$5,615,067.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,311,600.00	\$ 3,311,600.00	\$.00
Other Revenues Retained	2,303,467.00	2,117,322.03	(-) 186,144.97
	<u>\$ 5,615,067.00</u>	<u>\$ 5,428,922.03</u>	<u>\$ (-) 186,144.97</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 3,588,149.00	\$ 3,543,181.32	\$ (-) 44,967.68
Sponsored Operations	480,929.00	449,183.58	(-) 31,745.42
Operating Expenses			
Education, General and Departmental Services	910,376.00	912,460.52	2,084.52
Sponsored Operations	635,613.00	515,955.92	(-) 119,657.08
	<u>\$ 5,615,067.00</u>	<u>\$ 5,420,781.34</u>	<u>\$ (-) 194,285.66</u>
Excess of Funds Available over Expenditures		<u>\$ 8,140.69</u>	<u>\$ 8,140.69</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$2,084.52. Actual funds available were \$186,144.97 less than anticipated and actual expenditures were \$194,285.66 less than approved budget provisions which resulted in funds available exceeding expenditures by \$8,140.69.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Abraham Baldwin Agricultural College provided for expenditures totaling \$100,397.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 72,671.00	\$ 72,671.00	\$.00
Other Revenues Retained	27,726.00	27,653.72	(-) 72.28
	<u>\$ 100,397.00</u>	<u>\$ 100,324.72</u>	<u>\$ (-) 72.28</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 100,397.00</u>	<u>\$ 100,271.37</u>	<u>\$ (-) 125.63</u>
Excess of Funds Available over Expenditures		<u>\$ 53.35</u>	<u>\$ 53.35</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

ALBANY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Albany Junior College provided for expenditures totaling \$3,693,574.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 2,533,608.00	\$ 2,533,608.00	\$.00
Other Revenues Retained	1,159,966.00	1,095,450.63	(-) 64,515.37
	<u>\$ 3,693,574.00</u>	<u>\$ 3,629,058.63</u>	<u>\$ (-) 64,515.37</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 2,610,276.00	\$ 2,603,560.66	\$ (-) 6,715.34
Sponsored Operations	159,127.00	129,002.54	(-) 30,124.46
Operating Expenses			
Education, General and Departmental Services	661,786.00	663,511.67	1,725.67
Sponsored Operations	262,385.00	232,691.54	(-) 29,693.46
	<u>\$ 3,693,574.00</u>	<u>\$ 3,628,766.41</u>	<u>\$ (-) 64,807.59</u>
Excess of Funds Available over Expenditures		<u>\$ 292.22</u>	<u>\$ 292.22</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$1,725.67. Actual funds available were \$64,515.37 less than anticipated and actual expenditures were \$64,807.59 less than approved budget provisions which resulted in funds available exceeding expenditures by \$292.22.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Albany Junior College provided for expenditures totaling \$210,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 210,000.00	\$ 210,000.00	\$.00
<u>EXPENDITURES</u>			
Capital Outlay	\$ 210,000.00	\$ 210,000.00	\$.00
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESJUNIOR COLLEGES continuedATLANTA JUNIOR COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Atlanta Junior College provided for expenditures totaling \$3,690,348.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,997,000.00	\$ 1,997,000.00	\$.00
Other Revenues Retained	1,693,348.00	1,399,787.03	(-) 293,560.97
	<u>\$ 3,690,348.00</u>	<u>\$ 3,396,787.03</u>	<u>\$ (-) 293,560.97</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 2,066,080.00	\$ 1,938,807.67	\$ (-) 127,272.33
Sponsored Operations	368,035.00	322,781.94	(-) 45,253.06
Operating Expenses			
Education, General and Departmental Services	759,727.00	759,346.06	(-) 380.94
Sponsored Operations	496,506.00	374,021.29	(-) 122,484.71
	<u>\$ 3,690,348.00</u>	<u>\$ 3,394,956.96</u>	<u>\$ (-) 295,391.04</u>
Excess of Funds Available over Expenditures		<u>\$ 1,830.07</u>	<u>\$ 1,830.07</u>

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Atlanta Junior College provided for expenditures totaling \$231,000.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 231,000.00	\$ 231,000.00	\$.00
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 231,000.00</u>	<u>\$ 231,000.00</u>	<u>\$.00</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

BAINBRIDGE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Bainbridge Junior College provided for expenditures totaling \$1,807,272.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,241,100.00	\$ 1,241,100.00	\$.00
Other Revenues Retained	566,172.00	469,999.05	(-) 96,172.95
	<u>\$ 1,807,272.00</u>	<u>\$ 1,711,099.05</u>	<u>\$ (-) 96,172.95</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 1,129,381.00	\$ 1,108,790.16	\$ (-) 20,590.84
Sponsored Operations	117,764.00	117,334.00	(-) 430.00
Operating Expenses			
Education, General and Departmental Services	315,435.00	301,817.64	(-) 13,617.36
Sponsored Operations	244,692.00	182,232.39	(-) 62,459.61
	<u>\$ 1,807,272.00</u>	<u>\$ 1,710,174.19</u>	<u>\$ (-) 97,097.81</u>
Excess of Funds Available over Expenditures		\$ 924.86	\$ 924.86

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Bainbridge Junior College provided for expenditures totaling \$900.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 900.00	\$ 900.00	\$.00
<u>EXPENDITURES</u>			
Capital Outlay	\$ 900.00	\$ 900.00	\$.00
Excess of Funds Available over Expenditures		\$.00	\$.00

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

BRUNSWICK JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Brunswick Junior College provided for expenditures totaling \$2,848,448.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,863,437.00	\$ 1,863,437.00	\$.00
Other Revenues Retained	985,011.00	852,436.21	(-) 132,574.79
	<u>\$ 2,848,448.00</u>	<u>\$ 2,715,873.21</u>	<u>\$ (-) 132,574.79</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 1,893,851.00	\$ 1,812,075.13	\$ (-) 81,775.87
Sponsored Operations	280,553.00	251,577.53	(-) 28,975.47
Operating Expenses			
Education, General and Departmental Services	474,987.00	487,840.42	12,853.42
Sponsored Operations	199,057.00	164,072.86	(-) 34,984.14
	<u>\$ 2,848,448.00</u>	<u>\$ 2,715,565.94</u>	<u>\$ (-) 132,882.06</u>
Excess of Funds Available over Expenditures		<u>\$ 307.27</u>	<u>\$ 307.27</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$12,853.42. Actual funds available were \$132,574.79 less than anticipated and actual expenditures were \$132,882.06 less than approved budget provisions which resulted in funds available exceeding expenditures by \$307.27.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Brunswick Junior College provided for expenditures totaling \$34,120.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 32,000.00	\$ 32,000.00	\$.00
Other Revenues Retained	2,120.00	1,013.40	(-) 1,106.60
	<u>\$ 34,120.00</u>	<u>\$ 33,013.40</u>	<u>\$ (-) 1,106.60</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 34,120.00</u>	<u>\$ 32,912.02</u>	<u>\$ (-) 1,207.98</u>
Excess of Funds Available over Expenditures		<u>\$ 101.38</u>	<u>\$ 101.38</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

CLAYTON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Clayton Junior College provided for expenditures totaling \$4,196,143.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 2,802,950.00	\$ 2,802,950.00	\$.00
Other Revenues Retained	1,393,193.00	1,194,223.66	(-) 198,969.34
	<u>\$ 4,196,143.00</u>	<u>\$ 3,997,173.66</u>	<u>\$ (-) 198,969.34</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 3,162,619.00	\$ 3,057,050.62	\$ (-) 105,568.38
Sponsored Operations	58,345.00	61,133.52	2,788.52
Operating Expenses			
Education, General and Departmental Services	776,181.00	792,994.88	16,813.88
Sponsored Operations	198,998.00	85,554.53	(-) 113,443.47
	<u>\$ 4,196,143.00</u>	<u>\$ 3,996,733.55</u>	<u>\$ (-) 199,409.45</u>
Excess of Funds Available over Expenditures		<u>\$ 440.11</u>	<u>\$ 440.11</u>

The above comparison indicates that Personal Services of Sponsored Operations were overspent by \$2,788.52 and Operating Expenses of Education, General and Departmental Services were overspent by \$16,813.88. Actual funds available were \$198,969.34 less than anticipated and actual expenditures were \$199,409.45 less than approved budget provisions which resulted in funds available exceeding expenditures by \$440.11.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Clayton Junior College provided for expenditures totaling \$8,600.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 8,600.00	\$ 8,600.00	\$.00
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	1,250.01	1,250.01
	<u>\$ 8,600.00</u>	<u>\$ 9,850.01</u>	<u>\$ 1,250.01</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 8,600.00</u>	<u>\$ 8,288.79</u>	<u>\$ (-) 311.21</u>
Excess of Funds Available over Expenditures		<u>\$ 1,561.22</u>	<u>\$ 1,561.22</u>

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continuedDALTON JUNIOR COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Dalton Junior College provided for expenditures totaling \$3,443,906.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 2,279,260.00	\$ 2,279,260.00	\$.00
State Funds	1,164,646.00	1,019,432.92	(-) 145,213.08
Other Revenues Retained			
	<u>\$ 3,443,906.00</u>	<u>\$ 3,298,692.92</u>	<u>\$ (-) 145,213.08</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 1,937,918.00	\$ 1,884,634.02	\$ (-) 53,283.98
Sponsored Operations	332,494.00	281,275.26	(-) 51,218.74
Operating Expenses			
Education, General and Departmental Services	959,831.00	944,746.26	(-) 15,084.74
Sponsored Operations	213,663.00	174,801.61	(-) 38,861.39
	<u>\$ 3,443,906.00</u>	<u>\$ 3,285,457.15</u>	<u>\$ (-) 158,448.85</u>
Excess of Funds Available over Expenditures		<u>\$ 13,235.77</u>	<u>\$ 13,235.77</u>

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Dalton Junior College provided for expenditures totaling \$21,460.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 8,600.00	\$ 8,600.00	\$.00
State Funds	12,860.00	12,840.33	(-) 19.67
Other Revenues Retained			
	<u>\$ 21,460.00</u>	<u>\$ 21,440.33</u>	<u>\$ (-) 19.67</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 21,460.00</u>	<u>\$ 21,412.18</u>	<u>\$ (-) 47.82</u>
Excess of Funds Available over Expenditures		<u>\$ 28.15</u>	<u>\$ 28.15</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

EMANUEL COUNTY JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Emanuel County Junior College provided for expenditures totaling \$1,072,008.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments	\$ 935,565.00	\$ 935,565.00	\$.00
State Funds	136,443.00	139,845.85	3,402.85
Other Revenues Retained			
	<u>\$ 1,072,008.00</u>	<u>\$ 1,075,410.85</u>	<u>\$ 3,402.85</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 788,307.00	\$ 782,812.11	\$ (-) 5,494.89
Sponsored Operations	220.00	230.00	10.00
Operating Expenses			
Education, General and Departmental Services	272,958.00	283,371.34	10,413.34
Sponsored Operations	10,523.00	8,394.49	(-) 1,628.51
	<u>\$ 1,072,008.00</u>	<u>\$ 1,075,307.94</u>	<u>\$ 3,299.94</u>
Excess of Funds Available over Expenditures		<u>\$ 102.91</u>	<u>\$ 102.91</u>

The above comparison indicates that Personal Services of Sponsored Operations were overspent by \$10.00 and Operating Expenses of Education, General and Departmental Services were overspent by \$10,413.34. Actual funds available were \$3,402.85 more than anticipated and actual expenditures were \$3,299.94 more than approved budget provisions which resulted in funds available exceeding expenditures by \$102.91. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Emanuel County Junior College provided for expenditures totaling \$64,269.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Other Revenues Retained	\$ 64,269.00	\$ 10,437.33	\$ (-) 53,831.67
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	53,787.96	53,787.96
	<u>\$ 64,269.00</u>	<u>\$ 64,225.29</u>	<u>\$ (-) 43.71</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 64,269.00</u>	<u>\$ 5,509.81</u>	<u>\$ (-) 58,759.19</u>
Excess of Funds Available over Expenditures		<u>\$ 58,715.48</u>	<u>\$ 58,715.48</u>

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESJUNIOR COLLEGES continuedFLOYD JUNIOR COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Floyd Junior College provided for expenditures totaling \$3,029,040.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,975,535.00	\$ 1,975,535.00	\$.00
Other Revenues Retained	1,053,505.00	990,823.64	(-) 62,681.36
	<u>\$ 3,029,040.00</u>	<u>\$ 2,966,358.64</u>	<u>\$ (-) 62,681.36</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 1,948,889.00	\$ 1,937,312.37	\$ (-) 11,576.63
Sponsored Operations	269,757.00	260,988.24	(-) 8,768.76
Operating Expenses			
Education, General and Departmental Services	548,092.00	543,436.92	(-) 4,655.08
Sponsored Operations	262,302.00	222,439.54	(-) 39,862.46
	<u>\$ 3,029,040.00</u>	<u>\$ 2,964,177.07</u>	<u>\$ (-) 64,862.93</u>
Excess of Funds Available over Expenditures		<u>\$ 2,181.57</u>	<u>\$ 2,181.57</u>

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Floyd Junior College provided for expenditures totaling \$85,380.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 13,300.00	\$ 13,300.00	\$.00
Other Revenues Retained	72,080.00	12,380.48	(-) 59,699.52
	<u>\$ 85,380.00</u>	<u>\$ 25,680.48</u>	<u>\$ (-) 59,699.52</u>
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	62,953.02	62,953.02
	<u>\$ 85,380.00</u>	<u>\$ 88,633.50</u>	<u>\$ 3,253.50</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 85,380.00</u>	<u>\$ 22,385.06</u>	<u>\$ (-) 62,994.94</u>
Excess of Funds Available over Expenditures		<u>\$ 66,248.44</u>	<u>\$ 66,248.44</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

GAINESVILLE JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gainesville Junior College provided for expenditures totaling \$2,903,079.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,795,600.00	\$ 1,795,600.00	\$.00
Other Revenues Retained	1,107,479.00	1,142,289.12	34,810.12
	<u>\$ 2,903,079.00</u>	<u>\$ 2,937,889.12</u>	<u>\$ 34,810.12</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 1,792,715.00	\$ 1,783,655.39	\$ (-) 9,059.61
Sponsored Operations	379,959.00	383,875.06	3,916.06
Operating Expenses			
Education, General and Departmental Services	601,185.00	603,179.22	1,994.22
Sponsored Operations	129,220.00	164,006.50	34,786.50
	<u>\$ 2,903,079.00</u>	<u>\$ 2,934,716.17</u>	<u>\$ 31,637.17</u>
Excess of Funds Available over Expenditures		<u>\$ 3,172.95</u>	<u>\$ 3,172.95</u>

The above comparison indicates that Personal Services of Sponsored Operations were overspent by \$3,916.06, Operating Expenses of Education, General and Departmental Services were overspent by \$1,994.22 and Operating Expenses of Sponsored Operations were overspent by \$34,786.50. Actual funds available were \$34,810.12 more than anticipated and actual expenditures were \$31,637.17 more than approved budget provisions which resulted in funds available exceeding expenditures by \$3,172.95. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gainesville Junior College provided for expenditures totaling \$7,682.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,000.00	\$ 3,000.00	\$.00
Other Revenues Retained	4,682.00	4,881.00	199.00
	<u>\$ 7,682.00</u>	<u>\$ 7,881.00</u>	<u>\$ 199.00</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 7,682.00</u>	<u>\$ 7,881.00</u>	<u>\$ 199.00</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

The above comparison indicates that Capital Outlay was overspent by \$199.00. Actual funds available were \$199.00 more than anticipated and actual expenditures were \$199.00 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

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COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

GORDON JUNIOR COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Gordon Junior College provided for expenditures totaling \$2,176,832.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 1,610,500.00	\$ 1,610,500.00	\$.00
Other Revenues Retained	566,332.00	566,734.35	402.35
	<u>\$ 2,176,832.00</u>	<u>\$ 2,177,234.35</u>	<u>\$ 402.35</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 1,413,967.00	\$ 1,426,445.58	\$ 12,478.58
Sponsored Operations	101,507.00	96,245.75	(-) 5,261.25
Operating Expenses			
Education, General and Departmental Services	594,533.00	583,547.26	(-) 10,985.74
Sponsored Operations	66,825.00	70,951.40	4,126.40
	<u>\$ 2,176,832.00</u>	<u>\$ 2,177,189.99</u>	<u>\$ 357.99</u>
Excess of Funds Available over Expenditures		<u>\$ 44.36</u>	<u>\$ 44.36</u>

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by \$12,478.58 and Operating Expenses of Sponsored Operations were overspent by \$4,126.40. Actual funds available were \$402.35 more than anticipated and actual expenditures were \$357.99 more than approved budget provisions which resulted in funds available exceeding expenditures by \$44.36. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Gordon Junior College provided for expenditures totaling \$25,810.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 15,135.00	\$ 15,135.00	\$.00
Other Revenues Retained	10,675.00	10,635.67	(-) 39.33
	<u>\$ 25,810.00</u>	<u>\$ 25,770.67</u>	<u>\$ (-) 39.33</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 25,810.00</u>	<u>\$ 25,697.44</u>	<u>\$ (-) 112.56</u>
Excess of Funds Available over Expenditures		<u>\$ 73.23</u>	<u>\$ 73.23</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTALFUNDS AVAILABLE AND EXPENDITURESJUNIOR COLLEGES continuedMACON JUNIOR COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Macon Junior College provided for expenditures totaling \$3,567,344.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 2,488,600.00	\$ 2,488,600.00	\$.00
Other Revenues Retained	1,078,744.00	1,053,003.22	(-) 25,740.78
	<u>\$ 3,567,344.00</u>	<u>\$ 3,541,603.22</u>	<u>\$ (-) 25,740.78</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 2,658,670.00	\$ 2,645,363.81	\$ (-) 13,306.19
Sponsored Operations	113,956.00	114,314.21	358.21
Operating Expenses			
Education, General and Departmental Services	683,808.00	706,424.77	22,616.77
Sponsored Operations	110,910.00	75,058.21	(-) 35,851.79
	<u>\$ 3,567,344.00</u>	<u>\$ 3,541,161.00</u>	<u>\$ (-) 26,183.00</u>
Excess of Funds Available over Expenditures		<u>\$ 442.22</u>	<u>\$ 442.22</u>

The above comparison indicates that Personal Services of Sponsored Operations were overspent by \$358.21 and Operating Expenses of Education, General and Departmental Services were overspent by \$22,616.77. Actual funds available were \$25,740.78 less than anticipated and actual expenditures were \$26,183.00 less than approved budget provisions which resulted in funds available exceeding expenditures by \$442.22.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Macon Junior College provided for expenditures totaling \$143,611.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 500.00	\$ 500.00	\$.00
Other Revenues Retained	143,111.00	32,740.11	(-) 110,370.89
	<u>\$ 143,611.00</u>	<u>\$ 33,240.11</u>	<u>\$ (-) 110,370.89</u>
<u>CARRY-OVER FROM PRIOR YEAR</u>			
Transfer from Reserved Fund Balance	.00	106,903.34	106,903.34
	<u>\$ 143,611.00</u>	<u>\$ 140,143.45</u>	<u>\$ (-) 3,467.55</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 143,611.00</u>	<u>\$ 29,257.50</u>	<u>\$ (-) 114,353.50</u>
Excess of Funds Available over Expenditures		<u>\$ 110,885.95</u>	<u>\$ 110,885.95</u>

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continuedMIDDLE GEORGIA COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Middle Georgia College provided for expenditures totaling \$3,879,720.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,038,092.00	\$ 3,038,092.00	\$.00
Other Revenues Retained	841,628.00	791,603.74	(-) 50,024.26
	<u>\$ 3,879,720.00</u>	<u>\$ 3,829,695.74</u>	<u>\$ (-) 50,024.26</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 2,670,811.00	\$ 2,683,303.95	\$ 12,492.95
Sponsored Operations	69,763.00	11,339.00	(-) 58,424.00
Operating Expenses			
Education, General and Departmental Services	968,411.00	966,057.22	(-) 2,353.78
Sponsored Operations	170,735.00	166,842.01	(-) 3,892.99
	<u>\$ 3,879,720.00</u>	<u>\$ 3,827,542.18</u>	<u>\$ (-) 52,177.82</u>
Excess of Funds Available over Expenditures		<u>\$ 2,153.56</u>	<u>\$ 2,153.56</u>

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by \$12,492.95. Actual funds available were \$50,024.26 less than anticipated and actual expenditures were \$52,177.82 less than approved budget provisions which resulted in funds available exceeding expenditures by \$2,153.56.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Middle Georgia College provided for expenditures totaling \$45,450.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 14,950.00	\$ 14,950.00	\$.00
Other Revenues Retained	30,500.00	33,794.88	3,294.88
	<u>\$ 45,450.00</u>	<u>\$ 48,744.88</u>	<u>\$ 3,294.88</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 45,450.00</u>	<u>\$ 48,744.88</u>	<u>\$ 3,294.88</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

The above comparison indicates that Capital Outlay was overspent by \$3,294.88. Actual funds available were \$3,294.88 more than anticipated and actual expenditures were \$3,294.88 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continued

SOUTH GEORGIA COLLEGE

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

RESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of South Georgia College provided for expenditures totaling \$3,572,038.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 2,125,500.00	\$ 2,125,500.00	\$.00
Other Revenues Retained	<u>1,446,538.00</u>	<u>1,330,562.47</u>	<u>(-) 115,975.53</u>
	<u>\$ 3,572,038.00</u>	<u>\$ 3,456,062.47</u>	<u>\$ (-) 115,975.53</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 2,013,609.00	\$ 1,989,001.98	\$ (-) 24,607.02
Sponsored Operations	<u>233,946.00</u>	<u>213,131.49</u>	<u>(-) 20,814.51</u>
Operating Expenses			
Education, General and Departmental Services	689,353.00	706,307.66	16,954.66
Sponsored Operations	<u>635,130.00</u>	<u>547,368.78</u>	<u>(-) 87,761.22</u>
	<u>\$ 3,572,038.00</u>	<u>\$ 3,455,809.91</u>	<u>\$ (-) 116,228.09</u>
Excess of Funds Available over Expenditures		<u>\$ 252.56</u>	<u>\$ 252.56</u>

The above comparison indicates that Operating Expenses of Education, General and Departmental Services were overspent by \$16,954.66. Actual funds available were \$115,975.53 less than anticipated and actual expenditures were \$116,228.09 less than approved budget provisions which resulted in funds available exceeding expenditures by \$252.56.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of South Georgia College provided for expenditures totaling \$46,509.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 43,687.00	\$ 43,687.00	\$.00
Other Revenues Retained	<u>2,822.00</u>	<u>2,880.70</u>	<u>58.70</u>
	<u>\$ 46,509.00</u>	<u>\$ 46,567.70</u>	<u>\$ 58.70</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 46,509.00</u>	<u>\$ 46,561.15</u>	<u>\$ 52.15</u>
Excess of Funds Available over Expenditures		<u>\$ 6.55</u>	<u>\$ 6.55</u>

The above comparison indicates that Capital Outlay was overspent by \$52.15. Actual funds available were \$58.70 more than anticipated and actual expenditures were \$52.15 more than approved budget provisions which resulted in funds available exceeding expenditures by \$6.55. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

COMPARISON OF APPROVED BUDGET TO TOTAL
FUNDS AVAILABLE AND EXPENDITURES

JUNIOR COLLEGES continuedWAYCROSS JUNIOR COLLEGECOMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURESRESIDENT INSTRUCTION FUND

The total approved budget for the Resident Instruction Fund operations of Waycross Junior College provided for expenditures totaling \$1,167,805.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 929,000.00	\$ 929,000.00	\$.00
Other Revenues Retained	238,805.00	226,949.31	(-) 11,855.69
	<u>\$ 1,167,805.00</u>	<u>\$ 1,155,949.31</u>	<u>\$ (-) 11,855.69</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 754,734.00	\$ 756,189.54	\$ 1,455.54
Sponsored Operations	2,644.00	2,644.26	.26
Operating Expenses			
Education, General and Departmental Services	332,516.00	334,523.18	2,007.18
Sponsored Operations	77,911.00	63,754.70	(-) 14,156.30
	<u>\$ 1,167,805.00</u>	<u>\$ 1,157,111.68</u>	<u>\$ (-) 10,693.32</u>
Excess of Funds Available over Expenditures		<u>\$ (-) 1,162.37</u>	<u>\$ (-) 1,162.37</u>

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by \$1,455.54, Personal Services of Sponsored Operations were overspent by \$.26, and Operating Expenses of Education, General and Departmental Services were overspent by \$2,007.18. Actual funds available were \$11,855.69 less than anticipated and actual expenditures were \$10,693.32 less than approved budget provisions which resulted in expenditures exceeding funds available by \$1,162.37.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Waycross Junior College provided for expenditures totaling \$6,692.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 3,000.00	\$ 3,000.00	\$.00
Other Revenues Retained	3,692.00	2,459.37	(-) 1,232.63
	<u>\$ 6,692.00</u>	<u>\$ 5,459.37</u>	<u>\$ (-) 1,232.63</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 6,692.00</u>	<u>\$ 5,459.37</u>	<u>\$ (-) 1,232.63</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

UNITS OF THE UNIVERSITY SYSTEM OF GEORGIA

COMPARISON OF APPROVED BUDGET TO TOTAL

FUNDS AVAILABLE AND EXPENDITURES

OTHER

SKIDAWAY INSTITUTE OF OCEANOGRAPHY

COMPARISON OF APPROVED BUDGET TO TOTAL FUNDS AVAILABLE AND EXPENDITURES

OTHER ORGANIZED ACTIVITIES

The total approved budget for the Other Organized Activities of Skidaway Institute of Oceanography provided for expenditures totaling \$2,271,681.00. Included in the approved budget are provisions for the regular program and programs funded by restricted funds. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 745,364.00	\$ 745,364.00	\$.00
Other Revenues Retained	<u>1,526,317.00</u>	<u>1,696,633.94</u>	<u>170,316.94</u>
	<u>\$ 2,271,681.00</u>	<u>\$ 2,441,997.94</u>	<u>\$ 170,316.94</u>
<u>EXPENDITURES</u>			
Personal Services			
Education, General and Departmental Services	\$ 627,358.00	\$ 632,246.76	\$ 4,888.76
Sponsored Operations	577,625.00	551,073.26	(-) 26,551.74
Operating Expenses			
Education, General and Departmental Services	538,006.00	413,802.52	(-) 124,203.48
Sponsored Operations	<u>528,692.00</u>	<u>844,875.40</u>	<u>316,183.40</u>
	<u>\$ 2,271,681.00</u>	<u>\$ 2,441,997.94</u>	<u>\$ 170,316.94</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

The above comparison indicates that Personal Services of Education, General and Departmental Services were overspent by \$4,888.76 and Operating Expenses of Sponsored Operations were overspent by \$316,183.40. Actual funds available were \$170,316.94 more than anticipated and actual expenditures were \$170,316.94 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.

UNEXPENDED PLANT FUND

The total approved budget for the Unexpended Plant Fund of Skidaway Institute of Oceanography provided for expenditures totaling \$287,500.00. A comparison of anticipated funds available and budgeted expenditures to actual funds available and expenditures may be summarized as follows:

<u>FUNDS AVAILABLE</u>	<u>BUDGETED</u>	<u>ACTUAL</u>	<u>OVER (-) UNDER</u>
<u>REVENUES</u>			
Appropriation Allotments			
State Funds	\$ 40,000.00	\$ 40,000.00	\$.00
Other Revenues Retained	<u>247,500.00</u>	<u>331,032.90</u>	<u>83,532.90</u>
	<u>\$ 287,500.00</u>	<u>\$ 371,032.90</u>	<u>\$ 83,532.90</u>
<u>EXPENDITURES</u>			
Capital Outlay	<u>\$ 287,500.00</u>	<u>\$ 371,032.90</u>	<u>\$ 83,532.90</u>
Excess of Funds Available over Expenditures		<u>\$.00</u>	<u>\$.00</u>

The above comparison indicates that Capital Outlay was overspent by \$83,532.90. Actual funds available were \$83,532.90 more than anticipated and actual expenditures were \$83,532.90 more than approved budget provisions. Budget amendments should be filed whenever additional funds become available so that increased expenditures will not exceed budget provisions.

If the institutions under the direction of the Board of Regents of the University System of Georgia collectively had made expenditures in excess of budget approval, they would be in violation of budget and appropriation laws of the State of Georgia.